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1990

ANNUAL REPORT



**TOWN OF HUDSON
NEW HAMPSHIRE**

1990

OFFICE HOURS

Finance	Monday through Friday 8:00 am - 4:30 pm
Assessor's Office	Monday through Friday 8:00 am - 4:30 pm
Dept. of Public Works and Development (Building/ Zoning, Planning, Engineering)	Monday through Friday 8:00 am - 4:30 pm
Executive Administrator's Office	Monday through Friday 8:00 am - 5:00 pm
Office of Town Council	Monday through Friday 8:00 am - 5:00 pm
Town Clerk/Tax Collector	Tuesday through Friday 8:30 am - 4:30 pm Monday 8:30 am - 6:30 pm
Legal	Monday through Friday 8:00 am - 5:00 pm

SCHEDULE OF MEETINGS OF TOWN BOARDS AND COMMITTEES

Regular Town Council	7:30 pm - 2nd & 4th Tuesday of each month (Town Hall)
Conservation Commission	7:00 pm - 3rd Monday of each month (Town Hall)
Recreation Commission	7:30 pm - 1st Tuesday of each month (Youth Center)
Planning Board	7:00 pm - 1st, 2nd & 4th Wednesday of each month (Town Hall)
Zoning Board of Adjustment	7:30 pm - 4th Thursday of each month (Town Hall)
Library Trustees	6:00 pm - 1st Monday of each month (Library)

Annual Reports
of the Town of Hudson

Hudson, New Hampshire

July 1, 1989 - June 30, 1990

for the Year Ending

JUNE 30, 1990

**1990
TOWN OFFICERS
(as of November 1, 1990)**

TOWN COUNCIL

District No. 1
Michael Keenan

District No. 2
Charles A. Coughlin

District No. 3
Andrew Renzullo

District No. 4
Nan Cote

District No. 5
Abbott E. Rice

District No. 6
Paul Lessard

District No. 7
John Beike

District No. 8
Albert J. Hunnewell

District No. 9
Sophie Young

Councilor – 4 year term
Doris Ducharme
Marilyn McGrath
Edward Palladino, III

Councilor – 2 year term
John M. Bednar
Fidele Bernasconi
Edward Palladino, Jr.

Council Secretary, Priscilla Boisvert

EXECUTIVE ADMINISTRATOR
Fred J. Snider

MODERATOR
William Arseneault

TOWN CLERK/TAX COLLECTOR
Cecile Nichols, 1992

Barbara Locke
Nancy Meier
Nicola Beatty

Kathleen Voisine
Joyce Williamson

TREASURER
Therese M. Dubowik, 1992

REPRESENTATIVES TO THE GENERAL COURT

Shawn Jasper
Lionel Boucher
Stanley Searles, Sr.

G. Philip Rodgers
Willard N. Young
David J. Alukonis

Leonard A. Smith

SUPERVISORS OF THE CHECKLIST

Joyce Cloutier, 1996

Virginia Mosnicka, 1993

Bess Mousseau, 1991

TRUSTEES OF THE TRUST FUND

Robert Brown, 1996

Michael Morin, 1993

RECREATION COMMISSION

Paul Hamilton, Chairman, 1991

Raymond Desjardins, Alt., 1990

Joyce Cloutier, 1991

Glenn Blanchard, 1991

George Mosnicka, 1992

Albert Hunnewell, Council Rep.

Fred Deppe, Director (Resigned September 12, 1990)

Barbara Hamilton, Temporary Director

PLANNING BOARD

James Frank-Mills, Chairman, 1991

Arthur Clement, Alt., 1992

Richard Howard, Alt., 1992

Leonard Smith, 1991

Steve Blais, 1990

Robert Brown, 1992

Fred J. Snider, Executive Administrator

Edward Palladino, Jr., Town Council Pres.

Marilyn McGrath, Town Council Rep.

John Beike, Alt. Council Rep.

ZONING BOARD OF ADJUSTMENT

J. Bradford Seabury, Chairman, 1991

Carl Harmon, 1992

Leo Fauvel, Alt. 1990

Edward Boisvert, 1991

Ernest Donaruma, 1990

Charles Brackett, Alt., 1991

Mark Cloutier, 1991

Susan Riddle, Alt. 1992

Wayne Mueller, Alt. 1992

TRUSTEES OF HILLS MEMORIAL LIBRARY

Daniel Hodge, Chairman, 1991

Marcella Woodman, 1991

Mary Jane Ames, Vice Chair., 1992

Eleanor Cropley, 1991

Kathleen White, Treas., 1994

Robert Dufault, 1996

Alice Jones, Secretary, 1991

Susan Dufault, Director

BUILDING BOARD OF APPEALS

Roland Miller, 1993

Ray Carter, 1991

Daniel Kane, 1990

Thomas Malley, 1993

Robert Clegg, 1992

BUDGET COMMITTEE

George Baker, Sr., 1992

Robert E. Clegg, Jr., 1991

Shawn N. Jasper, Chairman, 1992

Albert L. Lambert, 1993

Gerald C. Pfarner, 1993

Roland A. Tourville, 1991

Lars T. Christiansen (School Bd. Rep.)

Lydia Angell, Finance Dir.

CODE OF ETHICS COMMITTEE

Lars T. Christiansen, 1993
Joseph A. Palladino, 1993
Howard Young, 1991

John J. Dalessio, 1992
Lisa A. Riley, Chairman, 1991

CONSERVATION COMMISSION

James D. Hankins, Chairman, 1991
Michelle Champion, 1993
Melissa Donadio, 1992
David Clark, 1993
William Farino, Alt., 1990

Emery Nadeau, 1990
James Barnes, 1991
Julie Arrendondo, 1990
Eugene Anderson, Alt. 1990
Genie Griffin, Alt., 1991

Doris Ducharme, Council Member

BOARD OF ASSESSORS

Normand Pelletier, Chairman, 1992
Karen Vignolia, 1993
Ray Carter, Sr., 1991
Richard Ethier, Assessors Assistant
Ruth Donaruma, Administrative Aide

OFFICE OF EXECUTIVE ADMINISTRATOR

Fred J. Snider, Executive Administrator
Alice Monchamp, Assistant to Executive Administrator
Linda Corcoran, Secretary

FINANCE DEPARTMENT

Lydia Angell, Finance Director
Patricia Bailey, Billing & Receivables Clerk
Geoff Ziminsky, Data Processing Senior Programmer
Donna Shea, Data Entry Technician
Scott Smith, Accounting Coordinator
Elaine Hatfield, Accounts Payable Clerk
Christine Lamper, Sewer Utility Billing Clerk

LEGAL

John Ratigan, Town Attorney
Lea Ake, Legal Secretary

FIRE DEPARTMENT (as of June 30, 1990)

Full Time Personnel

Chief

Brian L. Mason

Deputy Chief

Clinton M. Weaver, Jr.

Clerk

Patricia A. Laine

Fire Prevention

Superintendent Paul E. Reichenbach, EMT-I

Inspector Steven W. Dube, EMT

Captain/EMT

Roger M. Spooner
John A. Brewer

Richard Marshall
Gary J. Rodgers

Lieutenant/EMT

Robert Bianchi
Neal Carter

Timothy Kearns
Todd Hansen

Firefighter/EMT

John Abbott
Steve Benton
Gerald Carrier
Peter Collishaw

Steve Gannon
Joseph Mitchell
David Morin
Neil Pike

George Roy
Randal Sage
Dave Sassak
Rodney Towne

**Dispatchers
(Full Time)**

Elisa Benton

Lorraine Wright

**Dispatchers
(Part Time)**

Sharon Brough
Jeff Emanuelson
Annette Beaudoin

Cathy Prescott
Kevin Blinn
Linda Upham

CALL DEPARTMENT

Deputy Chief

Robert Campbell

Captain

Harry Chesnulevich

Robinson Road

Robert Boucher

Lieutenants

Central Station

Roger Boucher

Burns Hill

Peter Silver

Richard Houle, EMT-I
Howard Dilworth
Tim Richardson

Firefighters

Ed Bisbing
Ed Burke
Roy Germain
James Howe
Patricia Laine, EMT-I
Ray Parker
Michell Rudolph, EMT-I
Linda Upham, EMT
Tim Upham, EMT
John Wilcox

Dave Babinski
Fred Brough
Kevin Blinn, EMT
Tom Sullivan

Provisional Firefighters

Richard Fournier

Shawn Jasper Marcel Lavoie

Jack Gagliardi

Chaplain — Rev. David Howe

POLICE DEPARTMENT

Chief of Police

Al Bracket (Resigned Sept. 10, 1990)

Acting Chief of Police

Captain Richard Gendron

Administrative Secretary

Dorothy Carey

Service Commander

Lieutenant William Closs

Information Manager

Lisa Nute

Records Clerk

Judith Gould

Communications

Lead Disp. Kacy Cleveland

Disp. Wendy Foster

Disp. Jennifer Briand

Disp. Steven Lyons

Investigation Bureau

Detective Sargeant William Pease

Detective Robert Drew

Detective Paul Grugan

Detective Clerk

Mary Wing

Sergeants

Sergeant Donald McCrady

Sergeant Robert Tousignant

Sergeant William Hurst

Sergeant Alan Semple

Crime Prevention - DARE Program

Officer Paul Balukonis

Patrol

Officer Donald Cassalia

Officer Brian Blake

Officer Gary Dillon

Officer Joseph Rossino

Officer Carl Accorto

Officer Maryanne Manfra

Officer Ronald Mello

Officer Gregory Katsohis

Officer Kevin Sullivan

Officer Timothy Brown

Officer Douglas Dubuque

Officer David Napolitano

Officer Donald Breault

Officer Karen Rannie

Officer Barry Golner

Officer Charles Gilbert

Legal Bureau

Detective Raymond Mello

Legal Bureau Assistant

Tracy Thibodeau

Animal Control

Lisa Chouinard, Supervisor

Josephine Patturelli, Asst.

Special Officers

Officer Edward Largy

Crossing Guards

Jennifer Annis

Annette Beaudoin

Lynda Eaton

Charlene Hanks

Charles Hiltz

Diane Joyal

Nancy McLaughlin

Ellyn Ratte

Anna Robert

PUBLIC WORKS DEPARTMENT

ADMINISTRATION

Mark P. DeVine, Public Works Manager
Carla A. Anger, Administrative Assistant
Ellen L. Boucher, Receptionist

ENGINEERING DIVISION

Michael Gospodarek, Town Engineer
Gary L. Webster, Project Inspector
Melanie J. Axelson, Secretary

STREET DIVISION

Edward P. Lamper, Foreman
Kevin C. Burns, Sub-foreman
Paul H. Anger
Alfred P. Bastien
Richard W. Coleman
David W. Kendall
Timothy L. Lamper
Chester A. Libby
Richard F. Low
Albert P. Rondeau
Paul J. Sharpe
Arthur Sullivan
Bruce J. Worth

DRAIN/SEWER DIVISION

Ronald C. Gardner, Foreman
Jess P. Forrence, Sub-foreman
Kenneth G. Adams
Joseph M. Anger
John D. Cesana
Dave K. Dobens
Duane B. Morin
William J. Preston
Thomas E. Ricker

Priscilla M. Zakos, Clerk/Dispatcher

MAINTENANCE DIVISION

Raymond W. Briand, Foreman
Michael G. Briand
Claude L. Coulombe

PLANNING DIVISION

Mike Reynolds, Town Planner
Pam Lavoie, Secretary
Susan Becker, Technician/Draftsman (Associate Planner)
Kathleen Cavedon, Agency Fee Clerk

BUILDING/ZONING DIVISION

Susan Snide, Zoning Administrator
Loretta Setzer, Secretary
Edward Madigan, Building Inspector
William Oleksak, Code Enforcement Officer

REPORT OF THE PRESIDENT OF THE COUNCIL

When I was sworn in as President in January 1990, a portion of my acceptance speech was to turn Hudson's legislative body into a business entity; an entity, commonly known in corporate circles, as the Board of Directors. The shareholders of this new entity would be the taxpayers and citizens of the Town of Hudson. As the Town's new President, this would not be an easy task. Since the Council's inception in January 1986, and continuing through December 1989, the legislative body would allow tax increases for each of the four years amounting to \$6.24 per thousand of assessed value. This would not include school increases, in the amount of \$11.31, nor County increases of \$2.55, for a grand total of \$19.83 over the previous four years. This was blatantly allowed, in view of the fact that the economy was failing and our citizens were steadily facing the loss of jobs and, in some cases, their homes.

When I took my seat on the Council in January 1988, my promise to the taxpayers was to work hard to create accountability in all levels of government and reduce a runaway tax-riddled budget. As the Town's chief legislative officer, I was able to accomplish what I set out to do, but only with the help of the conservative majority on the Council. The conquest started back in March when I, as President, and other Councillors, assisted the citizens at the School District meeting by voting to hold the School Budget at the 1989-90 level.

The next step was to get our own house in order (Municipal portion of the budget). Direction was given to the Executive Administrator, department heads, and Union officials that, at the very least, we would keep our operating budget at the FY-90 level. I am pleased to report that our stockholders, you the citizen legislators, finally received a return on your investment with no loss of services, no loss of Town employee jobs, maintenance to the community, and all at a dollar and one cent reduction on the tax rate for FY-91. At this time, I want to thank both the bargaining units for Fire and Support Services for coming forth and freezing their contracts as their contribution to help our Town cope with the economic downslide.

Another major accomplishment was the closure of the West Road landfill. When I was advised by the Executive Administrator that the State Attorney General's Office was preparing to serve suit on the Town for failure to fund the mandate to cap the landfill, I took time from my business to go to Concord, where I met with representatives of the various State departments, including Attorney Anne Renner from the AG's office. As a result of this meeting, a positive tone was set relative to Hudson's research, proper planning, and a bidding process, which would allow us the additional time needed to bring the question back to the taxpayers and, most importantly, at a substantial savings. The stockholders had faith in me, and other Council members, to convey the message to the State that the Town was acting in good faith to accomplish this task, a fact which we subsequently proved. The voters of Hudson responded by approving an expenditure of \$2,293,200.00, to cap the West Road landfill, which represented a savings of approximately one half million dollars, or \$1.50 on the tax rate, from the original figure of \$2,733,438.00.

As you can see by the following list of legislation passed by your Council, we have had a busy year, not only in Chambers, but in Committees of the Council, as well.

RESOLUTIONS 1990

- R90-1 Setting meeting dates and times for 1990 Council session
- R90-2 Provisions of RSA 72:28 Veterans Exemption Options
- R90-3 Provisions of RSA 72:35 Veterans Exemption Options (Property Tax)
- R90-4A Seating arrangement for Councillors
- R90-5A Buy America
- R90-6 Rules of Order for 1990
- R90-7 Waste Management Contract
- R90-8A Tax Interest Waivers
- R90-9 Hiring Freeze
- R90-11 Earth Day 4/22/90
- R90-12 Disposal of Solid Waste
- R90-13 Vehicle Assignment Log
- R90-14 Complete, accurate, updated data/information
- R90-15 Relative to timely conduct of Town business
- R90-16 Authorization to sell and convey real estate by advertising sealed bid which has been acquired by the Town in unpaid taxes: 23 Federal Street, Map 55, Lot 44
- R90-17A Relative to 2nd Reading Rule
- R90-18 Amending Council Rules, Order of Agenda
- R90-19 Timetable for closure of West Road landfill
- R90-20 Reflecting expenditures of monies
- R90-21 Impact Fees
- R90-23 Establishment of Hudson Economic Development Commission and appropriate funds for its support
- R90-24 Adoption of resolutions by previous Councils
- R90-26 Award of bid for Fire Dept self-contained breathing apparatus
- R90-27 Authorizing Treasurer to borrow \$193,000 for Fire Dept engine
- R90-28 Authorizing Treasurer to borrow \$95,000 for Fire Dept tanker
- R90-30 Authorizing Treasurer to borrow \$360,000 for Taylor Falls Bridge
- R90-33A To place on the next public election ballot a question to amend Hudson Building Code, superseding 1986 Natl Bldg Code
- R90-34 Estimated amount to bring road up to Town standards must be included on road acceptance resolutions
- R90-35 Granting of abatement requests from sewer utility charges
- R90-36 Denial of abatement requests from sewer utility charges
- R90-37 Budgets submitted by department heads for FY-91 shall be no greater in dollar amount than that approved in FY-90
- R90-38A Analysis of operation and expenditures of Hudson School District in report form
- R90-39 Amending R88-69 relative to established positions (Town Clerk's Office)
- R90-41 Approving the filling of vacancy — Fire Dispatcher
- R90-42 Approving the filling of vacancy — Planning Board Secretary

- R90-43 Approving the hiring of temp secy for Legal Department during sick leave absence
- R90-45 Approving the hiring of a temp custodian during vacation leave
- R90-46 Invoking C-32 of the Charter to investigate Sunset Heights
- R90-47 Disposition of funds obtained by donation
- R90-48 Hiring of 2 temp paralegals in the Tax Collector's Office
- R90-49 Amending R88-69 Established Positions (Public Works Manager)
- R90-50 Appointment of Mark DeVine as Public Works Manager
- R90-51 Approving the filling of vacancy – Police Dispatcher
- R90-52 Approving the filling of vacancy – Firefighter/EMT
- R90-53 Denial of abatement requests from sewer utility charges
- R90-54 Granting of abatement requests from sewer utility charges
- R90-55 Authorizing the Treasurer to borrow \$75,000 for the Lowell Road Bridge rehabilitation
- R90-56 Authorizing borrowing \$252,998 for a Town-wide revaluation
- R90-57 Award of contract for reval to Avitar Assoc of New England
- R90-58 Authorizing borrowing \$220,000 for Sagamore Industrial Park Phase I
- R90-59 Expected useful life of projects previously authorized by bonding resolutions (R87-11; R87-26; R88-49; R88-50)
- R90-60 Amending R89-50 Establishing fees
- R90-62 Ballot question for providing bond funding for the permanent closure of the Town landfill
- R90-63 Adoption of the 90-91 budget
- R90-64 Concerning salaries of Dept heads, elected officials and appointed officials for FY-91
- R90-65 Acceptance of numerous bequests as trust funds for income to be used for the perpetual care of the various cemetery lots
- R90-66 Authorization to pledge the credit of the Town in anticipation of taxes
- R90-67 Authorization to sell and convey at public auction, or advertised sealed bids, any or all real estate acquired by the Town for unpaid taxes
- R90-68 Authorization to apply for, accept and expend funds or grants from Federal, state and other governmental units
- R90-69 Authorization of the Conservation Commission to retain unexpended portion of 1989-90 appropriation
- R90-70 Extending the provisions of R87-33A and R88-37 concerning the sewer utility to 6/30/91
- R90-71 Approving transfer in FY 89-90 budget of \$2,758 into cost center 5822-104, from other Recreation Department cost centers
- R90-72 Denial of requests for abatements from sewer utility charges
- R90-73 Granting of requests for abatements from sewer utility charges
- R90-74 Approve the filling of the Data Processing Sr. Programmer (Data Processing Manager) vacancy on an interim basis
- R90-75 Approve the filling of the Data Processing Sr. Programmer (Data Processing Manager) vacancy
- R90-76 Approving the filling of vacancy – Legal Secretary
- R90-77 Approving the hiring by the Town Planner of two college students to conduct an existing land use inventory of town

- R90-78 Authorizing Public Works Mgr to perform duties of Highway Agent
- R90-79 Amending R88-69 re-established positions (Agency Fee Clerk)
- R90-82 Action on bids at 23 Federal Street
- R90-83 Establishing the selling price of Hudson Charter booklets
- R90-84 Amending 41-7 of the Hudson Code, Agenda for Meetings
- R90-85 Expressing Council opposition to siting of wood-to-energy plant in Pelham Industrial Park
- R90-86 Granting of abatement requests from sewer utility charges
- R90-87 Award of contract for three components of plow truck
- R90-88 Approving the filling of vacancy – Patrolman
- R90-89 Award of contract for sewer construction – B/Birth/Hurley Streets
- R90-90 Authorizing the Treasurer to withdraw entire amount from Revaluation Capital Reserve Account to expend funds in partial payment of the Town's revaluation contract
- R90-91 Street acceptance-access road known as "Old Landfill Road"
- R90-92 Award of contract for Lowell Road Bridge/Central Street Project
- R90-93 Street acceptance – Beechwood Road
- R90-94 Street acceptance – Terra Lane
- R90-95 Street acceptance – Pinewood Road
- R90-96 Street acceptance – Ironwood Road
- R90-97 Street acceptance – Lampron Road
- R90-98 Ballot question to provide bond funding for purchase and renovation of land and building for a public library
- R90-99 Amending R90-1 Mtg dates/times for 1990 Council session
- R90-100 Award of contract, subject to the authorization of funds, for landfill closure project to Park Construction Corporation
- R90-102 \$500 contribution to Franklin NH to support efforts to identify and challenge unconstitutional unfunded state mandates
- R90-103 Amending R90-1 (Changing September 11 meeting to September 10)
- R90-104 Granting of sewer abatement requests
- R90-105 Denial of sewer abatement requests
- R90-106 Award of contract for Townwide Street paving project
- R90-107 Award of contract for construction of underground tank project
- R90-108 Contract for library repairs, egress and handicap access
- R90-110 Approving the hiring of temp for Assessors Admin Aide during vacation
- R90-111 Street acceptance – Schaeffer Circle
- R90-112 Street acceptance – Anna Louise Drive
- R90-113 Street acceptance – Gillis Street Extension
- R90-114 Authorizing encumbrances from the FY 1990 Budget to the FY 1991 Budget
- R90-115 Award of contract for tire disposal project
- R90-116 Denial of abatement requests from sewer utility charges
- R90-119 Approving the filling of vacancy – Patrolman
- R90-120 Approving the hiring of a temporary Accounts Payable Clerk for Finance Department during maternity leave
- R90-121 Street acceptance – David Drive
- R90-122 Street acceptance – Brook Drive
- R90-123 Street acceptance – Deblo Drive
- R90-124 Street acceptance – Brightside Drive

- R90-125 Street acceptance — Adam Drive
- R90-126 Authorizing filling of Police Sergeant vacancy by promotion
- R90-128 Severance Agreements
- R90-129 Award of bid for ambulance purchase
- R90-133 Further amending R89-50 Establishing Fees
- R90-134 Regarding Camp Dresser & McKee, Inc. contract for proposed water company study
- R90-135 Denial of requests from sewer betterment assessment charges
- R90-137 Authorizing retaining the firm of GZA for construction observation services to include construction field monitoring, quality control testing, contract admin. and “as built” drawing preparation necessary for the landfill closure project
- R90-138 Amending R88-70, establishing Personnel Policies for employees of the Town of Hudson, NH (Comp Time)
- R90-139 Approving the filling of vacancy — part-time Recreation Director
- R90-140 Adopting Parts I & II of Hudson NH Emergency Management Plan
- R90-141 Relative to the Town filing the application NH Land Conservation Investment Program Application for local lands

ORDINANCES 1990

- 090-1 Amending code establishing stop sign on Pelham Road at intersect of Melendy Road
- 090-2 Anti-Scavaging Ordinance
- 090-4 Regulating burglar, robbery, and fire alarm systems and users
- 090-5 Amending Chapter 232 of the Hudson Town Code, Hawkers, Peddlers, and Vendors
- 090-6 Charge to the Code of Ethics Committee
- 090-7 Amending Chapter 249-5 of the Code of Hudson, Sect B, Subsect (2) [088-6 Noise Ordinance]. (Exemptions re. extending hours of operating home equipment/tools)

We, the people, have just begun to let government know what is good for us. To keep the flow going, we must constantly keep our elected officials in the position of accountability to us, the people. In closing, thank you for allowing me to serve.

Respectfully submitted,

Edward Palladino, Jr.
 President
 Hudson Town Council
 Councillor At Large

REPORT OF THE EXECUTIVE ADMINISTRATOR

Dear Residents of Hudson:

Like a bad novel, 1990 started out as a dark and stormy night.

The robust and expanding economy of the mid and late 80's has given way to a period of readjustment and consolidation. The 150 or so subdivision plans awaiting Planning Board approval have been reduced to 20, with many of them being of a minor nature. The ever escalating property values have been replaced with static or declining values. Property taxes that were of a concern during the boom times have become even more important to the property owner who is concerned with losing his job.

With this in mind, the Town Council for 1990-91 adopted a hold the line budget that saw property taxes actually decline. Unfortunately, this position may have long-term negative labor relations implications if not addressed in the future.

Through it all, some rather significant accomplishments were made in 1990.

The long-neglected property revaluation program was started and should be completed in time for the 1991 tax billing cycle.

The Town's computer system has been upgraded and will provide for more speed and more programs required by a more complex government.

The Department of Public Works has taken delivery of a new computer system that is capable of engineering design as well as the total Geographic Information System that has been recently acquired by the Town.

The Department of Public Works has been divided with the Division of Planning and the Division of Zoning being spun off and reporting directly to the Executive Administrator.

The new Police communications system has been completed with the installation of an antennae on a privately owned tower on Barretts Hill thus eliminating dead spots and permitting the new communication system to perform as designed.

The Fire Department took delivery on a new pumper truck and a new tanker truck as well as placing an order for a new state of the art ambulance. The Fire Department completed its upgrading of small tools and equipment as well as totally replacing all breathing apparatus, replacing equipment that was old and out of date. The communication room was totally rebuilt making it more attractive, efficient, and much more inviting. A new 24-hour recording tape machine was purchased and installed.

The Planning Board after many years is working on redrafting the Zoning Ordinance, and once approved will be submitted to the voters for approval. A land use map has been completed which can provide a guide to future rezoning decisions.

An application was submitted to the Trust of New Hampshire for a 360 parcel of land which will be devoted to conservation purposes. The land will be acquired at no cost to the Town.

The voters are being asked to approve the BOCA Building Code.

The voters approved monies for the capping of the Town landfill. The tire shredding and capping should begin this year and be completed in 1991.

The Lowell Road Bridge repair was completed as was the Central Street culvert replaced.

The Sewer Utility Committee has authorized a sewer management study to be completed. The results will permit a better conception of the sewer system's capacity and will provide information for system growth.

The street light conversion plan was completed as well as the fuel tank replacement program.

Sewer lines at B, Birch, and Hurley were replaced and the sewer maintenance program was tightened.

The street overlay program was increased to \$400,000, almost doubling the program, bringing it more into line with the needs of the community.

The storm sewer improvement program has continued at a level that is still inadequate.

Construction was completed on the Hills Memorial Library to bring it into conformity with fire safety laws. When completed, this will permit the reopening of the children's room.

1990 also saw many improvements in the delivery of service by the Town. We have all tried to become more accessible to the public and more responsive to their needs. There is always room for improvement, and we will take those steps in the ensuing years.

Fred J. Snider
Executive Administrator

ASSESSING DEPARTMENT

The Assessors Office has undergone several changes in the past year. Michelle Pyne resigned and was replaced with Ruth Donaruma formally of the Department of Public Works and Development. Richard Millard resigned and Janice Johnson did not reapply, leaving two vacancies on the Board of Assessors.

In addition to conducting over 1000 inspections, all the tax maps, comprising of some 7,000 parcels, were reviewed and acreage added in preparation for the forthcoming revaluation.

The Assessors Office prepared and solicited bids from five companies for the state mandated revaluation. The successful bidder was Avitar Associates of New England, a New Hampshire-based company. Individual inspections will begin late August 1990. Completion is scheduled for the 1991 tax year.

This year also saw over 1500 deeds being recorded into our computer, which is available to the public through a public-access computer located in our office. We are currently in the process of expanding the program to include more detailed information.

The public is cordially invited to visit our office to access the computer and ask any questions, or seek help and information regarding their assessment, revaluation or any other tax related issues.

Respectfully submitted,

Richard G. Ethier
Assistant Assessor

Normand Pelletier
Chairman
Board of Assessors

FINANCE DEPARTMENT REPORT

Finance affects every aspect of Town Government. The Finance Director is staff to the following committees: Finance Committee, Sewer Utility Committee, Public Utility Committee, Capital Improvement Committee, and attends necessary Council Meetings.

ACCOUNTING

1. The Town Accountant, Scott Smith, a Hudson resident, has responsibility for the General Ledger of the Town – “The Books” in local jargon. We now can look at a report and know, A. How much cash does the Town of Hudson have available; B. How is the Town of Hudson doing with its “Taxes Receivable”; C. Are the bills paid, to whom, and why.

The accountability of the Town of Hudson is now as it should be. The documentation for all financial records, both Financial and Taxes Receivable, are located in Town Hall and are processed and maintained by Town Hall employees.

2. The Finance Department has a well run and efficient Purchase Order and Accounts Payable System for which Elaine Hatfield, a Hudson resident, has responsibility. We certainly understand the care to be taken with the Towns Tax Dollars, it is a serious matter of “Public Trust” and Elaine performs this duty with care and dedication for all Town expenditures, both Payables and Payroll. The new systems have many checks and balances that are followed diligently.

3. The Cash Receipts and Billing and Collections of Miscellaneous Accounts Receivables, such as Assessment, Industrial Pretreatment, Police Outside Detail, etc., and all other administrative tasks, are handled by an extremely capable Accounting Staff Person, Patti Bailey, a Hudson resident.

SEWER UTILITY

4. The Sewer Utility is operating smoothly. We learn from experience and will be working hard to refine the system even further. The Sewer Utility Office is a “one person office”. We are attempting to streamline the system and computerize it entirely so that as the number of sewer users grows it can still be maintained by one person.

Christina Lamper is the Sewer Utility Clerk, she has been with us for two years and does an outstanding job. It is a difficult task.

Cecile Nichols, Tax Collector/Town Clerk has taken over the supervision and direction of this function, though it remains physically within the Finance Office.

DATA PROCESSING

5. The Senior Programmer/Data Processing Manager position has been filled by Geoffrey Ziminsky. Geoff formerly worked for Digital Corporation. We have a long list of jobs that we are now making an effort to prioritize.

Geoff has made a positive impression on all the Town Hall employees with his excellent capabilities and his very pleasant willingness and approach to each issue.

The Town Clerk/Tax Collector has completely computerized functions, Taxes, Motor Vehicles, Abatements, Cash Receipts, Voter Registration and Dog Licenses.

The Budget has been computerized and there are exciting processes we wish to install in the future that coordinate line item monitoring and purchase order generation with the budget process.

As you can see, everything Financial is also affected by computerization. There are 32 terminals, Personal Computers and printers along with the main terminal and its companion computer equipment within the Town Hall. Geoff Ziminsky, Senior Programmer and Donna Shea, Data Technician will be busy throughout Town Hall supporting this equipment, writing programs for new ideas and systems or maintaining those presently installed in all departments.

The Finance Department personnel enjoy working with the pleasant and efficient staff throughout the Town Hall and with the public. We appreciate the cooperation of the citizens of Hudson and look forward to the next year of growth and accomplishment.

Respectfully submitted,

Lydia W. Angell
Finance Director

FIRE DEPARTMENT

1990 was a year of many changes within the Fire Department. It was a year of several major fires and untimely deaths. Some of the advanced medical skills training attained during the past year was put to use during several critical incidents that were encountered.

The Pumper and Tanker that were approved in 1989 were delivered this past year. The new Pumper was put into service at Central Fire Station. It has features that enhance firefighting capabilities such as a pre-piped foam system for flammable liquid fires and a totally enclosed cab which meets the new National Fire Protection Association standards for firefighter safety. It is of all-aluminum construction with a plastic tank. The new Tanker was purchased to replace a 1963 Tanker at the Robinson Road Fire Station. Features include all aluminum construction, a plastic water tank and can carry 1500 gallons of water. This tanker enhances firefighting capabilities due to the fact that there are few hydrants in the northern part of town, where the Robinson Road Fire Station is located. Both of these trucks were specified and built to last 20 years.

Other projects completed this year include replacement of all self contained breathing apparatus, completion of the heating/air conditioning system replacement at Central Station and upgrading of the heating system at Burns Hill Road Fire Station. The heating system changes should result in substantial energy savings. Projects planned for the upcoming year include replacement of (1) 1981 ambulance, installation of a Stand-By Emergency Generator to service the Town Hall/Police/Fire complex in the event of a power outage as well as installation of recording equipment to provide for immediate recall of radio and telephone information.

Training goals for the coming year include working toward obtaining hazardous material incident response certification as federally mandated for all fire department personnel. This training will include 32 hours of classroom and practical work culminating in a multi-agency large scale disaster drill.

The Firefighters Union and the Town signed their first contract this past year. In light of current economic conditions, I would like to congratulate President Steve Benton and IAFF Local 3154 for their responsible approach toward contract negotiations. The Firefighters of Hudson proved again this year that they are dedicated to their work and continue to work toward making Hudson Fire Department one of the best around.

Emergency calls made through the Nashua 911 system continue to be a problem. I can't stress enough that Hudson **does not** currently have a direct access 911 system — calls for Fire, Ambulance or Hazardous Materials Incidents should be placed directly to our emergency number at Central Station: 883-7707. Several calls in the past through the 911 system (which is answered in Nashua) have resulted in delays. Please note our number and stop by the Fire Department if you need telephone number stickers for your phone. I have been and will continue to seek a solution to this problem.

Several generous donations were received by the Fire Department this past year. The Nash Foundation provided funds for the Dive Team to purchase a boat, motor, trailer and dive team equipment for water rescues. W. R. Grace Co. of Nashua purchased console cabinetry used to house all computer, radio and alarm equipment in the communications center at the Central Fire Station. Lockheed/Sanders donated a laboratory sink and cabinet to be used for washing medical equipment and firefighter breathing apparatus. The Firefighter's Support Team, comprised of spouses and families of firefighters, donated their time, equipment and money we have used to improve our operations.

In closing, I would like to thank the Town Council, Executive Administrator Mr. Fred Snider and his assistant Ms. Allie Monchamp, all other Town Departments and you, the citizens of Hudson for your support throughout the past year. I would also like to thank all department personnel for their unending hard work and dedication and their families for the sacrifice they make in support of our cause.

I am proud of the service we provide and I hope you feel the same. As always, we welcome your comments and suggestions.

Respectfully submitted,

Brian L. Mason
Fire Chief

**TOWN OF HUDSON
FIRE DEPARTMENT
YEARLY REPORT 89/90**

	89/90	88/89
Ambulance Calls — Total	1032	985
Accidents	122	227
Emergency Medical Calls	710	360
Mutual Aid	34	89
Refused Transportation	75	189
Non-Emergency Transports	91	120
Fire Incidents	732	1095
Hazardous Material Incidents	45	56
Brush/Grass Fires	15	18
Vehicle Fires	23	21
Structure Fires	11	27
Other (Asst. Police, Service Calls)	603	926
Mutual Aid	35	47
Prevention/Inspection Activities	953	881
Plans Reviewed	128	56
Occupancy Inspections	153	299
Permits	184	140
Fire Prevention Inspections	115	124
Code Compliance Inspections	90	84
Consults	157	83
Public Education (Tours, Lectures, etc.)	58	75
Investigations	37	12
Meetings	14	8

HILLS MEMORIAL LIBRARY

This has been a year of changes at the library. The names of the staff are the same, but their titles have changed. Susan Dufault, past Assistant Director is now Director; Jane Linn, former Children's Librarian, is now our Reference Librarian; and former Assistant Janice Wiers is Children's Librarian.

We reached the midpoint of our automation project this year, with the circulation system in place and approximately 50% of our collection online. Dialog Online searching is now available, we are an active member of the New Hampshire Automated Information System, have a magazine index on CD-ROM and a growing collection of magazines on microform in use by/for our patrons.

Even though our circulation (2%) and inhouse use (11%) have increased, and patrons are continuing to register at a record pace (over 1000/yr.), this year will be known as the year the Children's Room closed. In March, the Board of Trustees responding to negative reports from the State Fire Marshall and the Municipal Association Insurance Inspector of fire and lifesafety violations, closed the Children's Room until the necessary repairs could be made. The Nash Foundation responded, making the repair and upgrade of the electrical system possible, as well as much needed work on the fire alarm system and the start of the handicap ramp. Their help is most appreciated as are the donations made by others in hopes of speeding the reopening of the Children's Room. At the close of this fiscal year, moneys have been allocated by the Town Council for the completion of these repairs.

Crowding continues to be the major concern of the Board and staff, we feel that we have so much to offer the town if we had the space to do so. The addition of fire exits will make a visit to the library safer, but they will also take up space that we currently use.

Respectfully submitted,

Daniel Hodge, Chairman
Mary Jane Ames, Vice Chairman
Kathleen White, Treasurer
Alice Jones, Secretary
Marcella Woodman
Eleanor Copley
Robert Dufault
BOARD OF TRUSTEES

HILLS MEMORIAL LIBRARY 1989-1990

	Adult	Children	Bookmobile	Reference	Totals
Collections					
Titles Added	1,771	730	183	160	2,782
Collection Totals					
Books	28,066	15,559	2,843	1,419	47,887
Magazine Titles	136	20			
	300 on microform				456
Newspaper Titles	14				14
Records/CDs	493	58			551
Videos	616	20			636
Books on Cassettes	134	111			245
					<hr/>
			Total Material Owned		49,789
Collection Usage					
Books Loaned	32,252	27,013	6,258		65,523
Book Use in Library					26,882
Magazines	2,060	179			2,239
Records/CDs	717	122			939
Books on Cassettes	457	800			1,257
Videos	1,856				1,856
					<hr/>
			Total Material Usage		98,696
Interlibrary Loans					
Requests for Hudson Readers			151		
Loans to Other Libraries			66		
Registered Borrowers					
Registered This Year	844	213			1,057
Total to 30 June 1990					13,895

LEGAL OFFICER

Section C-43 of the Hudson Town Charter authorizes the staff position of Legal Officer, referred to as the Town Attorney in the Town's Administrative Organization. Charter Section C-43 provides that the Legal Officer shall represent the Town in all legal proceedings. As a practical matter, insurance counsel represents the Town's interest in many cases; however, where there is no claim for money damages or no insurance coverage involved, the Town Attorney represents the Town's legal interests.

Charter Section C-43 also provides that the Legal Officer "(s)hall serve as chief legal advisor to the Council, the (Executive) Administrator, and all town departments, offices, boards and agencies." This means advising (on a daily basis) town boards, department heads and other staff.

The Legal Department is happy to welcome Lea Ake as the Town's Legal Secretary, hired August 1, 1990. This past spring, the Department was fortunate to land the assistance of two volunteer paralegal interns from Rivier College for a three month stint. Hopefully, this internship will continue on an annual basis.

The Planning Board has adopted a comprehensive development agreement which was drafted by the Town Attorney. The use of this agreement in conjunction with development projects approved by the Planning Board is designed to protect the Town's legal interests and should result in a decrease in law-suits.

During 1989-90, six cases have been concluded, including Abbott; Broadmoor Associates; Clark; C&S Disposal; Baker; and Charles George Trucking.

New suits since July 1, 1989 total twenty-two cases. Most of these suits have been filed in Superior Court. Plaintiffs generally seek declaratory judgments challenging some aspect of decisions by either the Zoning or Planning Boards. Several suits involve sewer capital assessment fees and mobile home development in the Town.

Barbara F. Loughman, Esquire, of the Soule, Leslie, Sayward, Zelin & Loughman law firm of Salem, continues to handle five sewer betterment assessment appeals – Nash Family; Pneutek, Inc.; Riverview Industrial Park Associates; Lowell Shoe; and John R. Hardy. Her associate, Michael Elwell, took responsibility for the Baker case which has been successfully concluded.

The Town Attorney continues to update our small municipal law library which is a resource relied upon by all departments from time to time.

Respectfully submitted,

John J. Ratigan
Town Attorney

POLICE DEPARTMENT

As we near the end of the year, the Police Department can assess its goals and accomplishments within the community of Hudson. We are very proud of our achievements in preventing and deterring crime during these more difficult economic times. We feel these achievements are attributed to the following factors:

- a. Community support and cooperation.
- b. Crime prevention/D.A.R.E. programs.
- c. Increased specialized training.
- d. New state-of-the-art equipment.
- e. Dedicated police employees.

Community support and cooperation are essential — and encouraged — in our efforts to provide the highest level of services and public safety possible. Newly instituted programs such as, CITIZEN SURVEYS, DIRECTED PATROLS, and NEIGHBORHOOD CRIME WATCH are just three areas where citizen involvement and response is important.

Citizen surveys have given our citizens the opportunity to evaluate the level of services provided by the Police Department. The Citizen Survey responses have indicated that 97% of the people we come in contact with feel we are providing a high level of service and that our employees are viewed as professionals.

Directed Patrols is traffic enforcement directed to a specific area or street in town, at a specific time of day or week, based on feedback from our citizens. We feel that this year's 19% decrease in traffic accidents is directly attributed to this program. This is the first time we have experienced a decrease in traffic accidents in the past 10 years.

Crime Prevention is a top priority of this department and will continue to be in the upcoming year. Efforts are now being made to increase public awareness in the prevention of crime in one's own neighborhood. It is evident that with a 16% reduction in reported burglaries and a 3% reduction in thefts this year, the Neighborhood Watch Programs do work for us all. We presently have four active Neighborhood Watch Programs in effect and we expect that number to increase significantly. Such programs currently exist in Winslow Farm Road/McKinney Drive, George Street/Youngs Drive/Highland Street, B Street, and Holly Lane/Quail Run Drive/Partridge Circle.

Our Drug Awareness Resistance Education program (D.A.R.E.) within the Hudson school system was a huge success for the 1989-90 school year. Geared toward 4th and 5th graders, this formal education program teaches children to resist drugs and peer pressure. This was our first D.A.R.E. program which resulted in 250 children completing the course. This school year, we anticipate nearly 500 children will complete the course. The Hudson Police Department would like to extend our sincere appreciation to Superintendent Peter Dolloff for allowing us to work together with the schools in educating our children in the dangers of alcohol and drug abuse.

The huge success of our semiannual blood drives, athletic Field Days, and Bike-a-thons would not be possible without the overwhelming participation and support from the community. The favorable response from the community has strengthened our plans to initiate more community related programs which will enable the police department and its citizens to interact on a more personal level. I would like to thank the local businesses and organizations that have made these programs a great success! A special thanks and appreciation to the Nash Group for its continued support and contributions in funding many programs and police equipment.

In an effort to achieve our goal of providing the highest level of service possible to the community, we have increased specialized training in the areas of management, supervision, criminal and traffic enforcement. As a result, the department has two officers who have been trained as technical traffic accident investigation. These officers are responsible for the investigation of fatal accidents and serious injury accidents that occur within the Town. The scope of their responsibilities also include providing vital information as to the cause of serious motor vehicle accidents by identifying potential or existing hazards, such as roadway design, roadway lighting, visual obstructions and/or traffic control devices. In addition to accident reconstruction, other officers have received technical training in homicide investigation, as well as other criminal investigation.

This past year we went on line with a new state-of-the-art communications system. When researching and designing the new system, it was our intent to not only provide safety features for our officers, but to provide optimum coverage within the town limits. The department's communication system is designed with an added back-up system and security system to insure its continued operation during inclement weather as well as natural disasters. Other equipment the department has acquired this year is new radar units for each cruiser and weapons.

In closing, I would like to extend my sincere gratitude and appreciation to the Police Department's most valuable resource it has, our dedicated Police employees. Even with the best equipment and programs implemented it is the employees who are essential to the success of our achievements. This past year we welcomed the following police employees to our staff: Officers Douglas Dubuque, Donald Breault, David Napolitano, Karen Rannie and Dispatcher Steve Lyons.

I would also like to thank the citizens of Hudson, members of the Town Council and the Executive Administrator's Office, and our fellow Town employees for all their support and assistance.

Respectfully submitted,

Richard E. Gendron
Acting Chief of Police

JULY 1, 1989 – JUNE 30, 1990

PART I CRIMES

1. Murder	0
2. Forcible Rape	7
a. Attempted	0
b. Sexual Assault	14
3. Robbery	0
a. Attempted	0
4. Assault (1st & 2nd)	4
5. Burglary	99
a. Attempted	21
6. Theft	370
7. Auto Theft	54
a. Attempted	5
b. Recovered Stolen MV	33
8. Arson	8
a. Attempted	1
TOTAL	616

PART II CRIMES

9. Simple Assault	87
10. Forgery	11
11. Fraud	11
12. Embezzlement	0
13. Stolen Property	5
14. Criminal Mischief	238
15. Weapons Violation	83
16. Prostitution	0
17. Sex Offenses	26
18. Narcotics Violation	101
TOTAL	562

OTHER INCIDENTS

19. Gambling	0
20. DWI	160
21. Liquor Violations	162
22. Protective Custody	71
23. Fight	37
24. Escort	12
25. Speeding MV	51
26. Runaway	34
27. Domestic Disturbance	198
28. Disturbance (Other)	42
29. Trespass	23
Total Calls for Service	9,356
Total Miles Traveled	196,016

30. Suspicious MV/ Person	495
31. Alarms	1004
32. Accidents	644
a. Fatal	1
b. Involving Injury	111
33. Citations	3562
34. Parking Citations	168
35. Arrests	765
36. Child Abuse	12
37. Sudden Deaths	10
38. Bomb Threats	5
39. Misc. Calls for Service	2269

HUDSON ANIMAL CONTROL

The Animal Control Department has once again tipped its scales in making a happier and healthier town for our people and animals to live in.

Unfortunately, there is a 14% increase in animal complaints. We expect this due to the increase of new buildings and homes being constructed. Because of the decrease in wooded areas, our wildlife continue to move into our homes. Animal Control personnel have been fortunate in getting these unwanted critters out of our homes without anyone getting hurt.

One goal that the Animal Control Officers continue to strive at is a decrease in animals euthanized. Thanks to all of you responsible pet owners, I am glad to announce a 40% decrease.

At this time we are still able to lease the present animal shelter on Old Derry Road. Fund raising efforts to build a new shelter are still under way. An additional \$145,000.00 is still needed.

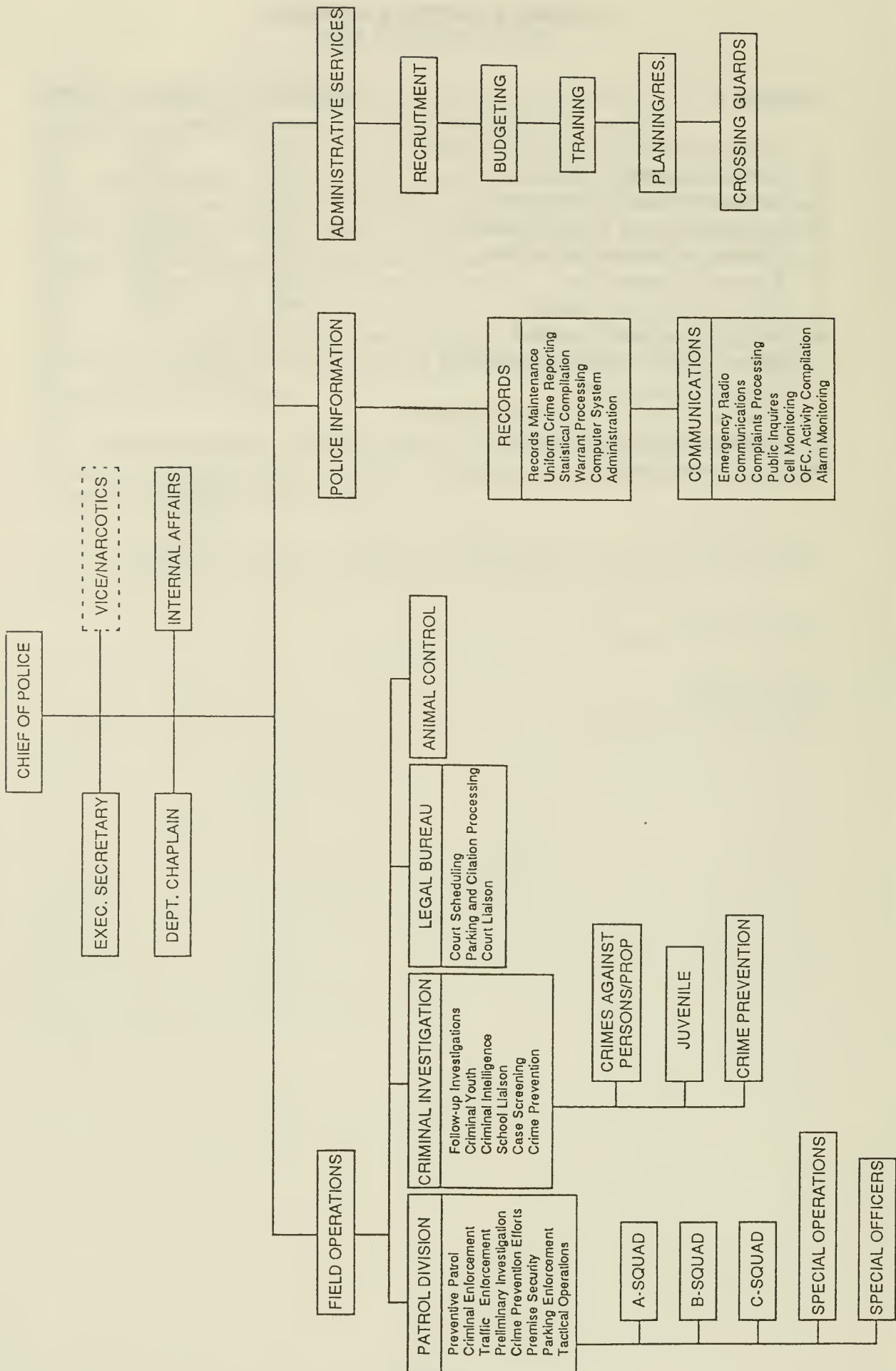
In closing I would like to thank the members of the Hudson Police Department, and the town residence for their continued help and support.

Respectfully submitted,

Lisa Chouinard
Animal Control Supervisor

YEARLY ACTIVITY REPORT
JULY 1989-JUNE 1990

I Activity	Canines	Felines	Total
A. Strays impounded by Animal Control	171	172	343
B. Unwanted animals released	44	46	90
C. Animals claimed by the owners	127	5	132
D. Animals adopted from the shelter	68	136	204
E. Number of animals euthanized	8	52	60
F. Reports of animals lost	197	88	285
G. Animal complaints handled	642	200	842
H. Wildlife complaints handled			250
I. Other domestic animals complaints			49
J. Canine bites reported			22
K. Number of rabid suspects quarantined			20
L. Number of summons issued			174
M. Court cases handled			6



DEPARTMENT OF PUBLIC WORKS

During this past year there have been many changes and accomplishments relative to the Department of Public Works. The most significant change occurred in March 1990. The Department of Public Works and Development was restructured into a more traditional public works configuration, as a result of an organizational review and study conducted by MMA Consulting Group, Inc., to better reflect the operational needs of the Department and the Town of Hudson. The Department of Public Works consists of the following divisions; Administration, Engineering, Streets, Drain/Sewer and Equipment Maintenance. These five divisions report to the Public Works Manager. The divisions of Building/Zoning and Planning report directly to the Executive Administrator.

Major accomplishments through projects this past year have been the completion of the Taylor Falls/Veterans Memorial Bridges Rehabilitation Project and the Town's receipt of the design and construction approval for the permanent closure of the West Road Landfill from the New Hampshire Department of Environmental Services and the authorization, through ballot vote, for the funding necessary to accomplish the permanent closure.

Other accomplishments have been the acknowledgment and recognition of the effective and "outstanding" winter snow fighting and equipment maintenance efforts displayed and conducted by the Department of Public Works. Another major accomplishment is the opportunity and ability to develop and complete major drainage and sanitary sewer rehabilitation projects utilizing Department of Public Works personnel.

The Department of Public Works has many major goals for the upcoming year. Complete the implementation process of the newly acquired "CAD" computer system to aid in the formation of accurate and up-to-date tax maps and to utilize the system for "in-house" design of drainage and sanitary sewer projects. To implement a road reconstruction program utilizing input and data from the pavement management system, corridor/traffic studies and roadway maintenance history. Cost-effective repair may at times include the total reconstruction of a roadway when the necessary improvements from normal maintenance techniques are not achieved. In addition, an important and continuing goal for the Department of Public Works will be to deliver to the citizens of the Town of Hudson the highest level of service possible throughout the year under whatever conditions "mother nature" may dictate.

In closing, I want to extend my appreciation to all members of the Department of Public Works and other departments who have assisted in the operations and accomplishments of the Department this past year.

Respectfully submitted,

Mark P. DeVine
Public Works Manager

ENGINEERING DIVISION

The purpose of this report is to outline the broad responsibilities of the Engineering Division, discuss changes within the Division in the past year, present the status of important projects and to set priorities for the upcoming year.

The function of the Engineering Division is to manage three broad categories of activities. First to provide technical support to the Town's governing bodies, second is the review and inspection of development projects, and the third is to provide service and support to any identified problems within the Town.

Personnel changes during the past year include the hiring of two individuals and the elimination of the Town Civil Engineer's position; Melanie Axelson as the Engineering Secretary and Gary Webster to fill the Environmental Project Inspector's position.

The status of major projects and programs are as follows. Please note this list is not all inclusive.

1. TAYLOR FALLS BRIDGES REHABILITATION PROJECT. This project involved the complete rehabilitation of the two bridges between the Town of Hudson and the City of Nashua. The project was funded by both communities. Project completed: June 1990.

2. LOWELL ROAD BRIDGE/CENTRAL STREET CULVERT PROJECT. This project involves the rehabilitation of the Lowell Road Bridge (near the intersection of Birch Street) and the complete reconstruction of a drainage culvert on Central Street. Expected project completion: November 1990.

3. FERRY STREET/CHASE STREET SIGNAL PROJECT. This project involves the replacement of the signal electronics to improve and expand the overall signal usefulness and vehicle safety at this intersection. The existing signal electronics are outdated and no longer able to be adjusted to meet the growing traffic demand and safety requirements. Expected project completion: Spring 1991.

4. LANDFILL CLOSURE PROJECT. This project involves the permanent closure and capping of the West Road landfill in conjunction with the State of New Hampshire Solid Waste Division regulations and requirements. The closure design has been approved by the State of New Hampshire, Department of Environmental Services. The Town authorized the necessary funding at the September 11, 1990 election. Closure construction expected to commence: Fall 1990.

5. TOWNWIDE BRIDGE/CULVERT INSPECTION PROGRAM. This program involves the structural analysis of bridges and major drainage culverts throughout the Town. Expected program completion: Fall 1990.

6. **PAVEMENT MANAGEMENT SYSTEM.** This is a computerized roadway planning system used to determine roadway maintenance strategies and priorities, formulate yearly budgets, review proposed development impact and as input into other aspects of the Town's planning and management activities. The system is currently in use.

7. **UNDERGROUND STORAGE TANK PROGRAM.** This program involves the development of a management plan for the underground storage tanks which are the property of the Town of Hudson. As a result of this program, the Town is removing five outdated underground storage tanks and installing three new underground storage tank systems at the Central Fire Station, Police Department and the Library. Underground storage tank removal and installation to be completed: Late fall 1990.

8. **INDUSTRIAL DISCHARGE PROGRAM.** This program monitors all sanitary sewer discharge, excluding domestic waste, into the Town sewer distribution system. This program is mandated by the Environmental Protection Agency. All discharge permits are issued and monitoring continues.

9. **TOWNWIDE MAPPING PROGRAM.** This program is expected to include the updating of the aerials (scaled pictures of the Town) and the preparation of computer aided maps of the Town with the inclusion of "layers" of information, i.e., street system, zoning, right-of-way, map and lot, etc.

10. **"B", BIRCH AND HURLEY STREETS SANITARY SEWER PROJECT.** This project will reconstruct poor and failing sewer mains on these streets. The project was awarded in June 1990. Anticipated completion date: December 1990.

Projects and programs in planning by the Engineering Division awaiting funding are as follows. Please note this list is not all inclusive.

1. **PELHAM ROAD RECONSTRUCTION PROJECT.** This project would involve the complete reconstruction of Pelham Road from Lowell Road to Melendy Road. In addition, the project is expected to include the realignment of the Lowell Road/Pelham Road intersection, signalization at this intersection, sidewalks, drainage improvements along Pelham Road and major drainage improvements at Second Brook and Pelham Road.

2. **DERRY STREET PROJECT, PHASE II.** This project would involve the widening of Derry Street from Leslie Street to the end of Phase I construction (near the Pizza Hut restaurant). The construction is expected to include drainage improvements, box widening, complete roadway paving and the installation of traffic signals at the 102 Plaza/McDonalds intersection.

3. **PINE ROAD/WINSLOW FARM ROAD INTERSECTION PROJECT.** This project involves the reconstruction and realignment of the Pine Road/Winslow Farm Road intersection to include the addition of drainage improvements. Additional construction funding is required to complete the project.

8. **PUBLIC WORKS FACILITY PROJECT.** This project involves the construction of a new Public Works Facility to house personnel and equipment of the Street, Drain/Sewer and Maintenance Divisions within the Department of Public Works and Development. This project is presently on hold.

Projects and programs in planning by the Engineering Division. Please note this list is not all inclusive.

1. **SEWER ATLAS/FACILITIES PLAN UPDATE.** This project would involve the preparation of a townwide sewer atlas depicting the complete sanitary sewer distribution system. In addition, the facilities plan update would evaluate the existing sewer distribution system relative to capacity and use. Expected project completion: Spring 1991.

2. **INSTITUTE CONSTRUCTION SPECIFICATIONS.** The specifications would outline the Town's requirements for all infrastructure construction, i.e. roadways, drainage, sanitary sewer, etc., performed for any private or public entity within the Town of Hudson.

Next year's priorities include the following:

1. Develop a working Master Plan relating to drainage, sewer and roadway improvements to aid in future budget forecasting and designs.

2. Lend better support to citizen concerns.

This division is currently managing approximately 1.5 million dollars in performance securities relating to residential and commercial developments.

A sincere thanks to Roy C. Willey, Department of Public Works Director, who contributed greatly to the success of this Division during the year.

Respectfully submitted,

Michael Gospodarek
Town Engineer

STREET DIVISION
Ed Lamper, Foreman
Kevin Burns, Assistant Foreman

Once again, this past year has been a busy and successful one. The 1990 Town-wide paving project was completed on schedule with over thirteen thousand tons of asphalt placed.

Our regular maintenance programs have also kept us extremely busy again. Pavement repairs, signs, traffic lights, sidewalks, tree cutting, parks and cemetery upkeep, roadside mowing, vehicle maintenance, road shoulder repair, grading of dirt roads and many other projects have kept us straight out.

This year we received funding to purchase a new plow truck. We hope to have this vehicle in service some time this upcoming winter. This vehicle will be replacing a thirteen year old truck in the Burnshill, Musquash, and Gowing Road area and will provide more reliable service. Also this year Christmas lights were purchased for use in and around the town common.

The winter of 1989/90 was also a difficult one for us. We battled thirteen plowable snow storms, including one on Thanksgiving Day. Crews also responded to many icing conditions. Hudson received 63.1 inches of snow this past winter.

We are also very proud of the results of the study conducted on our department by the Mass. Municipal Association at the request of Town Council. The report states "the operations of this department would rank among the top 20% of the departments which we have examined". We received high marks in many areas, with the quality of our snow fighting effort labeled as "nothing short of outstanding".

In closing, I would like to thank all of the residents and town officials who have supported us this past year. I would also like to thank all of the Street, Sewer/Drain, Maintenance, and Administrative Division employees for all their help and hard work again this year.

SEWER AND DRAIN DIVISION

Ron Gardner, Foreman

Drainage projects completed this year are as follows:

Greeley Street, with a total of 2,146 feet of 18 inch and 12 inch pipe, and 17 catch basins installed. The pavement was done under the Town-wide Pavement Program.

Kenyon Street, with a total of 50 feet of 48 inch pipe. This project was done because the old culvert had rotted away at the bottom; one lane of roadway was closed off to traffic due to the road caving in.

Rhona and Charbonneau Streets consisted of 2 catch basins and 100 feet of pipe being tied into the brook utilizing existing pipes. This dates back to the 1978 sewer projects.

There were also catch basins and small amounts of pipe installed on Blackstone at Vinton, Lowell Road at Ziggy's Restaurant.

There was 550 feet of 12-inch pipe and 4 catch basins installed at Cross and Oban Streets to eliminate a catch basin that was tied to our sewer system. This was done to try and eliminate the excessive amounts of ground water going into our sewer system that we pay the City of Nashua to treat by the gallon.

As I stated in last year's report, this Division was preparing a video file on all sewer lines that have root problems, infiltration problems and broken pipes.

Through this file, and the observance of these videos, three other major leaks were fixed. The total amount of gallons of ground water to Nashua was estimated at 15 million gallons per year on these three leaks.

This video file also located all the old services for the B, Birch and Hurley Street sewer project that will be 95% complete by the time this report goes to press.

There are approximately 12,000 feet left to be video taped, and we should be done with that this budget year. That will put all the old sewer lines on video and enable us to come up with a rehabilitation plan.

Also, at the time of this printing, Daw Street sewer will have been completely redone, thus eliminating approximately nine million gallons of ground water per year.

This Division is also working to update: Sewer maps consisting of depths of sewers, types of pipe and conditions of manholes; another flow meter at the Flume structure to count gallons being backed up from Nashua during heavy rains which affect the gallon count we pay for, beaver dams and the update of downstream drainage lines.

Pump Station floors, walls and piping were scraped and repainted during the winter months in between snow plowing and salt/sanding operations.

As in the past and again this year, I'll thank the Street Division for the paving they do for us on our projects.

A big thanks to Mark DeVine, newly appointed Public Works Manager, for some of our accomplishments this year. We are heading in the right direction.

I'll also thank my nine-man Division for all the work completed in a timely fashion this year.

CONSERVATION COMMISSION

A town may establish a conservation commission for the proper utilization and protection of its natural resources and for the protection of the water shed resources of said town. Therein lies the responsibilities of Hudson's Conservation Commission. Hudson has a wealth of natural resources consisting of beautiful streams, marshes, ponds and a major river. Its topography ranges from lofty hills to sprawling river bottoms, all containing a rich mixture of wildlife and plant species, each in its own way contributing to the beauty and quality of life in the community. The Commission conducts research into the environmental aspects of the community and may make recommendations to the Town Council and Department of Resources and Economic Development for an economic program to promote the protection, development or better utilization of the

town's ecological resources. The Commission with the assistance of the Nashua Regional Planning Commission began the task of preparing such a program in the form of a Conservation Plan to be completed in the Fall of 1990.

There was significant slowing of development activities during the year, which resulted in less time spent on site plan review and recommendations. This brief reprieve may be Hudson's best chance to select the direction of future land use in an atmosphere of thoughtful consideration and environmental responsibility.

The Commission continued its program of treating the town's two Dutch Elm trees against the virus which almost wiped out the species in the United States. There are plans to expand the program if the need becomes evident.

For a second time the Commission was unable to sponsor a student to attend Conservation Camp because of the late school closing attributed to inclement winter weather. We will try again in the Spring of 1991.

The Commission wishes to acknowledge the years of unselfish service to the community by two of its members whose terms expired in December of 1989: our sincere thanks to Phyllis Appler and Kathleen Osberg for a job well done.

Four vacancies occurred during the year. They were filled by Melissa Donadio and David Clark as new full members. Michelle Champion was re-appointed as a full-time member. Eugene Anderson was appointed as alternate and Doris Ducharme was appointed as Council Representative. Welcome to each of you!

Other members of the Commission are Emery Nadeau, James Barnes and Julie Arredondo as full-time members. William Farina and Genie Griffin are alternates.

Respectfully submitted,

James D. Hankins
Chairman

SOLID WASTE STUDY COMMITTEE

Curbside pickup of residential waste with curbside recycling by Waste Management, Inc. continued during fiscal year 1990. The Town exercised the option to extend the contract with Waste Management for 6 months until December 31, 1990. Participation in the curbside recycling has been at 35% to 40% with approximately 10% of the waste stream being diverted by recycling. We are hopeful that the participation rate will improve in order to make recycling more viable.

We were hopeful of having a plan for a long-term solution to the Town's waste disposal needs to propose by the end of the fiscal year. However, much of our attention had to be given to the capping of the West Road land fill and the rebidding of the residential waste contract.

The committee has proposed basically a continuation of the current method of residential solid waste handling for another 2½ years. This will allow an opportunity for more careful evaluation of alternatives and will allow the District more time to develop a District-wide solution.

Approval was given by the State for closure plans for the West Road landfill. The current schedule is for the closure to be started in the Fall of 1990 and completed in the Spring of 1991. Bids were received and a contract will be awarded pending passage of the bond issue. The closure will consist of capping the landfill, continuing ground water monitoring and removal of the tire pile.

The Spring and Fall clean-up weekends were taken advantage of by residents in much greater numbers than anticipated causing long lines and a certain amount of aggravation for participants. This is due in part to some misunderstanding on the part of residents as to what can be placed on the curb for normal weekly pickup. In the Spring of 1990 the drop-off point was changed to the West Road landfill site. This seemed to improve the management of the traffic flow considerably.

In the upcoming year we hope to turn our attention once again to a long-term solution for the Town's solid waste disposal needs. We are always receptive to new membership. We look forward to a busy and productive year.

Respectfully submitted,

Gerard J. Casavant
Chairman

PLANNING DIVISION

The Planning Division manages both current and long-range municipal planning, provides professional assistance to the Planning Board, and is a resource base for the Town's economic and community development. This report highlights the Planning Division activities of the last year.

The Planning Division and the position of Town Planner have been operational for three (3) years, effective September 14, 1990. Year three began with a shift away from the "emergency session" plan reviews of the first two years. Attention shifted to a "detailed follow through" on the immensely large volume of Planning Board approved subdivision and site plans resulting from an economic boom.

With the economic boom subsided, greater attention was afforded toward long-range planning projects. The Subdivision and Site Plan application forms and fees were revised, as were the Subdivision and Site Plan Regulations. Other long-range planning included the preparation of an eighty-two (82) page Zoning Ordinance replacement draft, proposed Zoning Map, and a lot by lot Existing Land Use Map. Attention has also focused on application for grant monies.

Current Planning

August 30, 1989 to September 12, 1990 plan application review by the Planning Board is outlined here:

Subdivisions	approved:	27
	denied:	0
	withdrawn:	2
Site Plans	approved:	18
	denied:	0
	withdrawn:	2
	extended:	2
	reinstated:	1
Total:		52

Approximately thirty-nine (39) percent of the site plans proposed a commercial type use, while approximately sixty-one (61) percent of the site plans proposed an industrial type use. Development was proposed for location along all three major corridors in Hudson: Route 111, Route 3A, and Route 102.

As of September 13, 1990, there were twenty-seven (27) plans awaiting Planning Board review. Plans awaiting review one year ago numbered thirty-eight (38). Exactly two years ago there were fifty-five (55) plans awaiting Planning Board review.

Long Range Planning

Proposed Zoning Ordinance, Draft Date: April 19, 1990

This project began in January 1990. The Town Planner prepared the eighty-two (82) page draft after first conducting a series of input sessions with members of the community, past and present staff, and past and present civic leaders.

Joanne Langdon, a paralegal student intern from Rivier College, assisted the Town Planner with the input sessions, research, and word processing. Susan Becker, Draftsman/Technician (Associate Planner), assisted with the preparation of the color-coded Proposed Zoning Map and assembly of sections of the text. Planning Board Secretary Diane Lamper and Zoning/Building/Code Secretary Loretta Setzer assisted with word processing. The Town Planner presented the draft to Executive Administrator Fred Snider on April 19.

Purpose. The Zoning Ordinance Project consists of two (2) phases. The first phase restructures the existing Zoning Ordinance to an organized by sequence format with detailed substance for each zoning district. In addition, the defini-

tions section has been increased. The first phase also presents the zoning districts in uniform district type with a color-coded map which allows for much easier identification of the zoning districts.

The second phase of the Zoning Ordinance revision will focus entirely on the Rural District. The new Existing Land Use Map will allow the Planning Board to review the Rural District and consider recommendations for proposed changes to the Zoning Map.

Final Draft, Hearing, and Ballot. The first draft of the Proposed Zoning Ordinance was reviewed in a series of Planning Board Workshops beginning on June 6, 1990. The workshops will continue until the final draft is completed.

The final draft of the Proposed Zoning Ordinance will be presented at a Planning Board Public Hearing, then submitted to the Town Council with a recommendation. The next steps include a Town Council Public Hearing and placement on a ballot.

Existing Land Use Inventory and color-coded Existing Land Use Map

On July 2, the Town Council approved the hiring of two (2) college student interns to work on the land use inventory and mapping project. One of the two interns began work that same month.

Brian McMaster, Planning Intern, conducted an Existing Land Use Inventory of the entire town. Upon completion of the inventory, Brian produced a color-coded lot by lot Existing Land Use Map. The Existing Land Use Map is an element of the Master Plan Update Project. The drafting of a Future Land Use Map and Master Plan Update text will reflect the content of the Existing Land Use Map.

Subdivision and Site Plan Regulations Subdivision and Site Plan Review Application Forms and Fees

The Planning Board, at its meeting on July 25, 1990, revised the Subdivision Plan and Site Plan Review application forms and fees to take effect on September 1, 1990. The Planning Board, at its meeting on August 8, 1990, further revised the Subdivision Plan and Site Plan review application forms and Subdivision and Site Plan Regulations.

Application for Grant Monies

At present, the Town Planner is preparing an application for grant monies from the New Hampshire Land Conservation Investment Program. The L.C.I.P. is offering its final round of competitive matching fund awards. If funded, Hudson will have the opportunity to secure land parcels for conservation and recreation.

Potential sites were identified in early summer. Planning Staff conducted a site walk with Trust for New Hampshire Lands Southwest Region Land Agent Brenda Lind and property owners/representatives.

The next steps include land appraisal, drafting a land purchase financial plan, and completing/submitting the application materials.

1989 Town Election Zoning Ordinance Revision Ballot Items

In November 1989, the following items were approved by ballot in a Town election: 1. Town Code Article VIII, Mobile Homes and Pre-Site Built Housing, revised; 2. Petition by residents to rezone sixty-six (66) lots, located in south central Hudson, from D Rural to A-1 Residential; and 3. Request by Councillors to revise Hudson Town Code Chapter 334, Zoning, Article X, Section 334-54. Conditions of Issuance.

On March 28, 1990, the Planning Board voted to recommend against a proposed revision to the Use Regulations for the A-1SF zoning district. This proposal called for a special use category of home occupation that would be a subset, with additional limitations, of the general home occupation definition as provided in Article 334-20 of the Code of Hudson.

Planning Staff

Susan Becker, Draftsman/Technician (Associate Planner), provides technical assistance in the review of subdivision and site plan sets. She makes presentations before the Subdivision/Site Plan Review Committee and the Planning Board. Susan also provided supervisory assistance for the Existing Land Use Inventory and Mapping project.

Diane Lamper, Planning Board Secretary, resigned her position at the end of April 1990. Janet Pelchat served in the position from April to June 1990.

Pamela Lavoie was hired as Planning Board Secretary in June 1990. Pam is responsible for assisting the Town Planner in Planning Board Meeting preparation and following through on Planning Board action. Pam assembles Planning Board Members' packets, posts meeting agendas, and mails abutter/property owner notices. Pam also provides secretarial assistance to the Subdivision/Site Plan Review Committee.

Brian McMaster, Planning Intern, is a student at the University of New Hampshire. His position was funded with the assistance of UNH Work Study monies. Brian completed the Existing Land Use Inventory and Map.

A new position, recently approved by the Town Council, is the Agency Fee Clerk. This position is expected to be filled by October 1990. The Agency Fee Clerk is responsible for accountability and collection of owed accounts of all monies related to subdivision and site plan developments in the town. Monies include: development plan review fees, traffic impact study preparation fees, Cost Allocation Procedure contribution amounts, construction inspection fees, performance sureties, and varied bonds.

Respectfully submitted,

Michael H. Reynolds
Town Planner

PLANNING BOARD

Regular Members

James Frank-Mills, Chairman
Robert Brown, Secretary
Leonard Smith
Stephen Blais
Edward Palladino, Jr., Council
Marilyn McGrath, Council
Fred Snider, Administrative Representative

Alternate Members

Arthur Clement
Richard Howard
John Beike, Council

Regular Members Resigned

Paul Ciano, Chairman
Jean Serino, Vice-Chairman
Allan Lamper, Secretary
James Donnelly
Philip Laurien

Alternate Members Resigned

Andrew Renzullo, Council

This year has been one of change for the Planning Board, with many members resigning during the year. This turnover in members has provided the Board with new faces and in-turn, new energy and vitality.

Along with the continuing tasks of subdivision and site plan review, the Planning Board is undertaking a complete re-write of the Zoning Ordinance. Town Planner Michael Reynolds has provided the Board with an eighty-two (82) page draft of this Ordinance, completed on April 19, 1990. The Board has spent many hours on line by line reviews of this draft.

Early in the year, the Planning Board requested Aerial photomapping of the Town. Aerial photography by James W. Sewall Company was accomplished in May 1990. The Town now has 1" to 6,000' scale aerial photographic prints, as well as reproducible mylars of aerial photos. These tools will aid long-range planning and subdivision/site plan review.

I would like to thank the following individuals for their assistance to the Planning Board during the past year: Town Planner Michael Reynolds, Town Engineer Michael Gospodarek, Technician Draftsman (Associate Planner) Susan Becker Pelkey, Secretary Diane Lamper, Secretary Janet Pelchat, and Secretary Pamela Lavoie. Also, I would like to thank Ann and Brad Seabury of the Hudson Minutemen for producing the minutes. I would also like to welcome Kathleen Cavedon as the new Agency Fee Clerk.

Respectfully submitted,

James Frank-Mills
Chairman

ZONING/BUILDING DIVISION

The duties and responsibilities of the Zoning Administrator for permit and plan review, zoning and building division administration, ZBA administrative support, code enforcement administration, wetland assessment and citizen advisement have remained steady for the past year. While I have assumed these responsibilities from Mr. Woodruff, I have not witnessed any indication of a decrease in the number of persons who are unaware, confused or simply disagree with town codes.

In previous years this division faced the challenge of effectively dealing with an ever-increasing workload with existing staff. That premise has not changed. The workload for this staff remains at a level where additional staff are still needed. However, budget constraints have eliminated that possibility. The teamwork exhibited by this division is an important factor in the maintenance of our activities — from administration to field work. Part of that teamwork is the diligent efforts of Loretta Setzer, Zoning Secretary and Carla Anger and Ellen Boucher from DPW. They work very hard to keep the public informed and streamline our efforts to serve in our capacities as administrators and enforcers of the town codes.

In an effort to mitigate enforcement problems, a system of very open communication has been established between departments and divisions. Thus, we draw on the expertise of the offices of the Town Planner, Engineer, Attorney, Fire Prevention, Assessor and Data Processor to assist us in our efforts.

Enforcement procedures have been refined so we now have standard operating procedures to follow when collecting information for violation notification. This is a result of work by the Legal Department student interns and Town Attorney John Ratigan.

William Oleksak, Code Enforcement Officer, sent violation notices to 387 property owners this past year. Some notices are repeat offenders; others are persons simply unaware of the town codes.

These violation notices ranged from complaints about fences on property lines to septic system failures. Mr. Oleksak is responsible for investigating all complaints and initiating or recommending the type of action taken.

Mr. Oleksak is also the Health Officer for the town of Hudson. Currently his responsibilities as Health Officer require him to be the eyes and ears for the State Sanitarians or Department of Environmental Services.

There has been an increase in health/environmental related inspections this past year. Inspections were conducted in conjunction with several staff agencies. Mr. Oleksak conducted 72 food service inspections, 22 hazardous waste inspections (asbestos), investigations of illegal dumping of solid waste, 21 septic tank failures and 11 wetland contaminations.

Bill Oleksak and Bruce Woodruff initiated an annual sign sweep this past year. This yielded 70 illegally placed signs. The signs were removed from the public right of ways and held at the town garage for 30 days. The owners had a chance to claim the signs if they so chose.

Building permits issued for this past year (460) have decreased 10% from the previous year (510). Single family construction is up and multi family is down from previous years. This was not expected given the current economic undertones. Residential additions, alterations, decks and commercial alterations have taken up the expected lag in construction and permit issuance.

The adoption of the BOCA Building Code has been a long-term goal of the Building Inspector, Ed Madigan. This year the Town Council has voted to submit to the voters, on a November ballot, the adoption of the BOCA Code with amendments.

The adoption of this code is strongly encouraged by this division and contractors who work in the community. The current building code the town has adopted — the 1976 National Building Code — is no longer in existence and out of print. The current BOCA will take into consideration material alternatives available today. The National Building Code would allow few alternatives; and thus cornered the Building Inspector, the Contractor and ultimately the property owner into a no-win situation.

The Zoning/Building and Code Enforcement Division has been able in this past year to maintain an activity level equal to previous years. This in part is due to the streamlining efforts of this division and in a large way to the assistance received from other divisions within the town.

Respectfully submitted,

Susan Snide
Zoning Administrator

ZONING BOARD OF ADJUSTMENT

The Hudson ZBA consists of ten members, all appointed by the Hudson Town Council for 3-year terms (or shorter terms, if filling in the unexpired terms of previous members). Five of these members are “regular” members, who are expected to sit on all hearings brought before the Board. The other five are alternates, who attend all meetings and sit in place of any members who are unable to attend a meeting or who must step down from a particular case to avoid a conflict of interest. Traditionally, the alternate position is regarded as “training” for future regular members.

Meeting on the fourth Thursday of each month (and also on the second Thursday if a backlog of applications starts to build up), the ZBA hears three kinds of cases: request for variances, requests for special exceptions, and appeals of zoning administrative decisions made by Town officers or other boards.

For variances, which involve relief from the literal restrictions of the Hudson Zoning Ordinance, as voted by the Town’s citizens, State statutes demand that a majority of the sitting members find that an application satisfies each and all of five requirements: (1) that the land in question has “special conditions” that cause literal enforcement of the applicable Zoning Ordinance section(s) for this property to be an unnecessary hardship, (2) that the intended use will not diminish the value of other properties in the neighborhood, (3) that the granting of the variance will be of benefit to the public interest, (4) that substantial justice will be done to the applicant by granting the variance, and (5) that the intended use would not be contrary to the spirit of the Town’s Zoning Ordinance. During this past year the Board instituted a policy of having each sitting member fill out a form stipulating that member’s judgment for each of these five requirements in each variance hearing.

For special exceptions, none of these five concepts applies. Instead, the Hudson Zoning Ordinance defines the conditions under which special exceptions can be granted (for example, to allow a home occupation business as a secondary use of residential property, to allow certain kinds of construction within the wetlands and/or wetlands setback areas, to allow wall signs, etc.). For these requests, a majority of the sitting members must agree that the applicant has satisfied or will satisfy the stipulations defined by the Zoning Ordinance.

For the case of appeals of administrative decisions, the Board votes either to uphold the administrative decision or to reverse that decision. The general premise for such hearings is that a majority of the sitting members must find that they would or would not have come to the decision that is being appealed.

During this reporting year, the Board received 60 applications — of which it approved 34, denied 15, and accepted the withdrawal of 2, with the remainder still waiting to be heard. The accompanying tabulation shows the breakdown of this caseload.

	Approved	Denied	Withdrawn	Waiting
General Variances	5	4	1	2
Setback Variances	6	6	1	—
Use Variances	1	3	—	—
Home Occupations	8	2	—	3
Wetlands Exceptions	14	—	—	4
	<hr/> 34	<hr/> 15	<hr/> 2	<hr/> 9

The Board heard a total of 27 variance cases. Four of these were use variances, requesting permission to do something not normally allowed in the concerned zone; the Board approved one of these requests and denied the other three. The Board also heard 13 setback variances, in which the applicant wanted to build within the setback area required around the perimeter of all properties; the Board approved six of these requests, denied six other requests, and accepted the withdrawal of one. The remaining ten variance requests were “general”

variances, asking for relief from area limits or other restrictions; the Board approved five of these, denied four, and accepted a withdrawal of one, with two more waiting in the wings.

The Zoning Board also heard ten requests for home occupation special exceptions, approving eight of these and denying the other two. Three other home occupation applicants currently are scheduled to be heard in the near future.

Last year's report noted an increasing trend by the Board to pass significantly more wetlands special exception requests than it denied; this trend reached a high point this year, as the Board approved all 14 wetlands special exception cases that came before the Board. The reason for this change presumably was because applicants for wetlands special exceptions are now getting better guidance from the numerous involved agencies (Hudson Conservation Commission, Hudson Planning Board, Hillsborough Country Conservation Service, New Hampshire State Wetlands Board, and U.S. Army Corps of Engineers), with the result that plans are not coming to the Zoning Board unless and until capable of satisfying all conservation concerns. Four other applicants are known to be currently going through this same process and are expected to appear before the Board shortly.

As might be expected, some of those citizens whose applications had been denied by the Zoning Board decided to appeal the Board's decision to the New Hampshire Superior Court. In three of the decisions that have been announced to date, the Court denied the appeal, finding that the Zoning Board's denial was appropriate; in a fourth case, in which the Zoning Board had reconfirmed its inability to grant a variance to allow a communications antenna, the applicant and Town administration worked out an arrangement to their mutual satisfaction.

The Board also underwent a new experience this year when a Superior Court judge remanded a previous denial back to the Board with a request for clarification of why the denial was made. Only two of the members who had been sitting at the time of the original denial were still on the Board, but the other three came out of retirement (one from Florida) to review the details of the case, with the reconstructed Board again agreeing that the application did not satisfy the requirements for a variance and so stating in individual written statements that were signed and forwarded to the Superior Court. The Board's current practice of filing written statements by each member presumably will obviate any future likelihood of this sort of thing.

Several changes took place on the Zoning Board this year. The membership of the Zoning Board is set up on a staggered appointment basis so as to ensure that overlapping terms will retain a certain amount of experience and familiarity with past cases. That system received a slight setback this year, however, as three members (Bob Scire, Wayne Hopper, and Chairman Ken Massey) found it necessary to resign from the Board because of business requirements, in addition to the normal completion of Royal S. Miller III's term. As a result, Ernie Donaruma was "promoted" to full membership, and the Town Council has appointed Leo Fauvel and Susan Riddle to alternate positions. The Board then re-

organized, electing J. Bradford Seabury as Chairman, Carl Harmon as Vice-Chairman, and Alternate Wayne Mueller as Clerk.

In addition, significant changes also took place within the Zoning and Building Department with the appointment of Susan Snide as the new Zoning Administrator in place of Bruce Woodruff, who left Hudson to take the position of Town Planner for the City of Dover. At approximately the same time, Joan Glencross, who had been Zoning Secretary under the past four Zoning Administrators, also resigned, being replaced by Loretta Setzer. Despite these various changes, the Board feels that the administrative setup and the Board's membership continues to address the needs to support effective zoning requirements for the Town's citizens whose property exhibits unique hardship can obtain relief from the literal interpretation of the Zoning Ordinance when applicable.

Respectfully submitted,

J. Bradford Seabury
Chairman

NASHUA REGIONAL PLANNING COMMISSION

1990 has been a year of significant progress in our efforts to improve services to our member jurisdictions, and I am pleased to submit the Nashua Regional Planning Commission's Annual Report to the Town of Hudson.

In addition to our work with the Town on a variety of transportation matters, and on Merrimack River corridor management, NRPC provided assistance to staff in considering a comprehensive revision of Hudson's Zoning Ordinance. One of our more significant projects was assisting the Town's Conservation Commission in the preparation of a Conservation Plan.

NRPC continued to serve as a regional forum to promote intermunicipal cooperation and as a collective voice for our member communities on issues of local concern to state and federal agencies.

Other notable accomplishments of 1990:

Land Use

- Provided part-time professional planning assistance to four local planning boards through the "circuit rider" program.
- Assisted a number of member communities in drafting or revising master plan components, zoning ordinances, subdivision and site plan regulations and capital improvements programs.

- Established a regional historic preservation program and completed a variety of historic resources surveys, National Register nominations, local preservation plans and historic district ordinances.
- Conducted a number of individual project impact analyses.
- Prepared and distributed a model excavation ordinance based upon requirements and standards imposed by recent state legislation.
- Conducted two planning board training workshops to assist local members in better understanding responsibilities, procedures, land use regulations and development review techniques.

Transportation

- Prepared an updated Transportation Improvement Program in cooperation with local, state and federal agencies that provides a priority list of transportation projects in the region.
- Compiled the annual *Nashua Area Transportation Data Abstract* as a single source reference document to serve the transportation related information needs of both public and private entities.
- Maintained the regional traffic count system, with counters at over 90 locations throughout the area, to provide the most accurate and current data for traffic analysis.
- Undertook the annual air quality assessment with the NH Air Resources Division and the NH D.O.T. to assure local attainment of the National Ambient Air Quality Standards.
- Completed Phase II: Implementation Alternatives of the Nashua Passenger Rail Study and provided staff support to the Legislative Advisory Committee continuing to work toward returning passenger rail service to the Nashua region.
- Coordinated the public participation component, conducted a land use and demographic analysis of the target area, and chaired the local steering committee for the Route 101-A Bypass Study.
- Conducted a variety of project specific traffic impact and access analyses at the request of local planning boards and municipal officials.
- Continued to work with local and state officials on the implementation of the region's major transportation projects including the Circumferential Highway, the widening of the F. E. Everett Turnpike, the proposed Southwest Parkway and the Broad Street river crossing.

Information and Mapping Services

- Continued in the role of Regional Data Center for the U. S. Bureau of the Census.
- Monitored development and collected data on changes in residential, commercial and industrial land uses.
- Conducted and published an annual survey of municipal building and development fees assessed by the region's communities.
- Continued development of the geographic information system (G.I.S.) to enhance our capacity for computer based mapping and information management.
- Monitored state and federal legislative initiatives and maintained close contact with state operating agencies on issues of local concern.

Environmental Management

- Continued to staff the Nashua Region Solid Waste Management District in pursuit of an intermunicipal approach and completed the state's required solid waste management plan for the district.
- In conjunction with the Solid Waste Management District, conducted spring and fall household hazardous waste collection days at multiple sites in the region.
- Prepared a number of local water resource management and protection plans and conservation plans for member communities.
- Completed the four-region Water Supply Study for Southern New Hampshire that inventoried existing water resources and facilities and developed projections for long-range water consumption.
- Provided staff support to the Souhegan Septage Study to assist in finding the most appropriate long-term solution for septage disposal for the communities of that part of the region.
- Worked with the Department of Environmental Services on developing a statewide Wellhead Protection Program to meet E.P.A. requirements and to assist local governments in managing productive groundwater resources.

Respectfully submitted,

Don E. Zizzi
Executive Director

RECREATION DEPARTMENT

The Hudson Recreation Department continues to live up to the theme, "Where the Fun Begins". The Recreation Department supports and coordinates many programs for residents of all ages. Each program that is offered by the Recreation Department has seen an overwhelming response by participants. The following report will outline the various programs that the Recreation Department maintains.

The Summer Supervised Play Program continues to grow with 618 families registered. We had over 900 children registered in the program with an average day count of 218 children at the Recreation Center. The Program runs for ten weeks during the summer months and is open to the youth of Hudson who are 6 and have completed Readiness or first grade, up to the age of 16. The boys and girls are supervised by staff counselors as they participate in a variety of games, sports, arts and crafts, roller skating, bowling and field trips. A highlight of the summer activities was the 1st Annual North and South Games. The children were divided into two teams determined by where they live in Hudson. Many challenges were issued during the day with a good time had by all. Our Summer Supervised Play Program participated in the Old Home Days Parade and won the third place trophy for our float. Our program is the envy of surrounding towns because our Recreation Center is Where the Fun Begins!

The Recreation Department offered an Instructional Tennis Program. Many Hudson residents received instruction in the basics and advanced skills necessary to the game of tennis. Instructions were given on the tennis courts next to Dr. H. O. Smith School by a qualified teaching pro.

The Robinson Pond Recreational Facility offers a wide variety of activities for Hudson residents. The focus of this year's operations was to maintain services in most areas while keeping within a fiscally responsible budget.

Boy Scout and Girl Scout troop campouts and ceremonies, as well as field trips and a camp out for the Summer Playground group numbered among the activities hosted by the pond facility.

The Annual Fourth of July celebration was made possible this year by the generosity of Hudson VFW Post 5791. The festivities included hot dogs, chips, balloons and drinks for all. A special patriotic coloring contest, with prizes for all the children, was a highlight of the day.

Our six-week swimming lesson program had an enrollment of 415 children, an increase of 13% over last year. This increase in service was provided despite the fact that the morning swimming lessons had to be eliminated. All ages, infant through teenager, and all swimming levels were taught. The teaching staff was outstanding and are to be commended for their performance.

The weather conditions determine patron use of the Robinson Pond facility. The Fourth of July activities saw an increase of 15% over last year. Throughout

the season a daily count is taken, with the weather conditions noted. An average of 709 patrons — per day — use the area. Numbers show a high of 1888 patrons on July 20, to a low of 32 patrons on June 21.

The operating hours were adjusted to accommodate budgetary constraints with the objective of minimizing the impact to the patron usage. An 8-hour day was instituted to accommodate the bulk of the patron load.

The Recreation Department sponsors the Hudson Babe Ruth Program which participates in the Merrimack Valley Babe Ruth League. It is open to boys 13 to 15 who enjoy playing baseball. The teams compete in games and tournaments against each other and other area teams.

The Recreation Department maintains a growing Men's and Women's Softball League. The teams are open to Hudson residents, sponsored by local businesses, with an emphasis on recreational enjoyment.

The Recreation Department continues to see an increased interest in the Youth Soccer Program. We have seen an increase of 6 teams to the League. This year we have 32 teams competing on Saturdays at Memorial Soccer Field. Our program has almost 400 children in grades Readiness to Eight enrolled to play each week. An enthusiastic group of parents and non-parents, donations of materials by Hudson Pop Warner and Hudson Grange have helped to make this program the success that it is.

Our Instructional Basketball Clinics are run on Saturdays, beginning in November and ending in February. These clinics, open to all children in Grades 2-3, are the perfect situation for those children who want to learn the basics of the game. This year the program was moved to the Nottingham West Gym. The new gym with 6 baskets helps to accommodate this ever-growing program.

The Winter Basketball League for boys and girls in grades 4 to 8 saw an increase of 6 new teams to the league. Each weekend, over 360 "Hoopsters" participated in games held at Memorial School. Each weeknight the gyms of all the schools are filled with athletes practicing their teamwork. We are forever grateful to the Hudson School District and the School Principals for their constant support, and use of their facilities. Individuals are selected from the League to participate in the All-Star Teams. These teams compete in four tournaments throughout the State of New Hampshire. We are very proud that our Junior Girls Team won every Tournament they entered. (Look out Nashua High!)

Volleyball enthusiasts have been enjoying the game each week at Memorial School. The Men's group play on Monday night and the Ladies' group play on Thursday night. This activity is opened to all Hudson residents. There is no set league; teams are chosen each week.

The Recreation Center is in constant use throughout the year. Recreation Commission meetings are held the first Tuesday of each month and are open to all residents. The Recreation Center is open to other Hudson youth-oriented or recreation-oriented groups. Some of the various groups who have made use of

the facility are the Boy Scouts, Cub Scouts, Girl Scouts, Hudson Girls' Softball, Hudson Pop Warner, Hudson Sno-Men, Hudson Junior Women's Club, Red Cross, Merrimack Valley Beekeepers, and various school groups.

The new flag pole and flag which sets outside our building, has been a wonderful addition to our facility. The donation was made possible by the American Legion Auxiliary Hudson Unit 48.

All that the Recreation Department does is possible through the continued support of the people of Hudson. This report would not be complete without a huge THANK YOU to the members of the Hudson Recreation Commission for their constant devotion to the Recreational Programs of Hudson. To all the parents, coaches, sponsors, counselors, lifeguards, program directors, and especially to the children of Hudson, THANK YOU for all that you have done to help make the Hudson Recreation Department — WHERE THE FUN BEGINS!

It is with deep regret that the Recreation Commission has had to accept the resignation of Fred Deppe. The children of Hudson and the Recreation Department with to THANK YOU for all that you have done.

Respectfully submitted,

Barbara Hamilton
Interim Recreation Director

Paul Hamilton, Chairperson
Joyce Cloutier
George Mosnicka
Glenn Blanchard
Fran Boucher
Raymond Desjardins, Alternate
RECREATION COMMISSION

TREASURER'S REPORT

YEAR ENDED JUNE 30, 1990

Balance on Hand July 1, 1989	\$5,462,262.64
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RECEIPTS:

Tax Collector	\$24,019,293.34
Town Clerk	1,550,627.19
Cash Receipts—Finance Dept.	3,251,465.58
Interest	438,483.83
Bad Checks	(11,178.18)
Interfund Transfers:	
From Sewer	1,075,000.00
From Recreation Dept.	4,289.43
Letter of Credit—Called	100,000.00

TOTAL RECEIPTS	\$30,427,981.19
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PAID OUT	(\$30,044,444.45)
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Balance on Hand June 30, 1990	<u>\$ 5,845,799.38</u>
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SEWER ACCOUNTS

Balance on Hand July 1, 1989 — Checking Account	\$ 123,926.33
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RECEIPTS:

Income	\$ 1,259,019.19
Interest	15,842.61
Bad Checks	(1,716.38)

TOTAL RECEIPTS	\$1,273,145.42
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EXPENSES:

Paid Out	\$ 31,665.71
Transfer to General Fund	1,075,000.00
to Tax Collector	48,485.00
to Sewer IDA	307.18

TOTAL PAID OUT	<u>(\$1,155,457.89)</u>
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Balance on Hand June 30, 1990	<u>\$ 241,613.86</u>
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SEWER ASSESSMENT FUND

Balance on Hand July 1, 1989 – Savings Account		\$ 219,474.71
Deposits	\$ 319,221.50	
Interest	18,871.91	
Returned Checks	(10,314.43)	
TOTAL RECEIPTS		<u>\$ 327,778.98</u>
Balance on Hand June 30, 1990		<u><u>\$ 547,253.69</u></u>

Therese M. Dubowik
Treasurer

TOWN OF HUDSON
OFFICE OF THE TOWN CLERK
7/1/89 – 6/30/90

Receipts

Boat Permits	\$ 13,862.61
Dog Fines	4,717.20
Dog License	4,380.00
Motor Vehicle	1,527,321.00
Miscellaneous	17,578.50
	<hr/>
	\$1,567,859.31

Occurrences

Births	1
Marriages	111
Deaths	47

Cecile Y. Nichols
Town Clerk

TOWN OF HUDSON
OFFICE OF THE TAX COLLECTOR
7/1/89 — 6/30/90

Property Taxes

	1990	1989	1986	1986SW	Land Use	Yield
Debits						
7/1/89						
Uncollected		\$ 4,134,642.81	\$34,093.00	\$3,067.00	\$62,500.00	\$1,039.00
Added Taxes		9,035.00			5,000.00	697.80
Interest		203,408.48			3,029.63	101.62
Overpayments	\$ 7,195.18	22,519.81				
Warrant	11,111,138.70	12,206,942.00				
Total Debits	\$11,118,333.88	\$16,576,548.10	\$34,093.00	\$3,067.00	\$70,529.63	\$1,838.42
Credits						
Taxes Collected	\$6,720,557.25	\$16,313,961.51	\$ 0.00	\$ 0.00	\$60,500.00	\$1,640.80
Abatements		59,178.71				
Interest		203,407.88			3,029.63	101.62
Total Credits	\$6,720,557.25	\$16,576,548.10	\$ 0.00	\$ 0.00	\$63,529.63	\$1,742.42
6/30/90 Uncollected	\$4,397,776.63	\$ 0.00	\$34,093.00	\$3,067.00	\$ 7,000.00	\$ 96.00

Cecile Y. Nichols
Tax Collector

TOWN OF HUDSON
OFFICE OF THE TAX COLLECTOR
7/1/89 – 6/30/90

		Unredeemed Taxes					Yield
		1989	1988	1987	1986	1985	
Debits							
7/1/89	Unredeemed		\$694,696.10	\$125,338.64	\$20,869.87	\$4,274.81	
	Bought by the Town	\$1,053,057.07					\$1,004.62
	Interest	6,587.17	26,356.90	23,246.04	6,609.92	2,677.62	
	Total Debits	\$1,059,644.24	\$721,053.00	\$148,584.68	\$27,479.79	\$6,952.43	\$1,004.62
Credits							
	Redemptions	\$183,607.13	\$347,341.32	\$71,152.14	\$17,075.56	\$4,274.81	
	Abatements	670.65	5,880.07	4,834.04	102.77		
	Interest	6,587.17	26,356.90	23,246.04	6,609.92	2,677.62	
	Decded to the Town			153.46	2,148.11		
	Total Credits	\$190,864.95	\$379,578.29	\$99,385.68	\$25,936.36	\$6,952.43	
6/30/90	Uncollected	\$868,779.29	\$341,474.71	\$49,199.00	\$1,543.43	\$ 0.00	\$1,004.62

Cecile Y. Nichols
Tax Collector

**TOWN OF HUDSON
OFFICE OF THE TAX COLLECTOR
7/1/89 – 6/30/90**

Sewer

1990

Debits

7/1/89	Uncollected	\$ 242,353.40
	Added	94,966.77
	Interest	13,687.54
	Warrant	1,000,587.55
		<hr/>
	Total Debits	\$1,351,595.26

Credits

	Taxes Collected	\$1,129,156.02
	Abatements	2,252.05
	Interest	13,687.54
		<hr/>
	Total Credits	\$1,145,095.61

6/30/90	Uncollected	\$206,499.65
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Cecile Y. Nichols
Tax Collector

TOWN OF HUDSON
OFFICE OF THE TAX COLLECTOR
7/1/89 – 6/30/90

		Unredeemed Sewer					
		1989	1988	1987	Sagamore	Clement	
Debits							
7/1/89	Unredeemed		\$18,731.33	\$ 9,395.94			
	Bought by the Town	\$25,678.05			\$101,451.73	\$115,646.41	
	Interest	470.91	521.30	2,738.96	27.32		
Total Debits		\$26,148.96	\$19,252.63	\$12,134.90	\$101,479.05	\$115,646.41	
Credits							
	Redemptions	\$ 6,517.29	\$ 5,655.69	\$7,105.37	\$ 6,840.51		
	Abatements						
	Interest	470.91	521.30	2,738.96	27.32	\$2,677.62	
Deeded to the Town							
Total Credits		\$ 6,988.20	\$ 6,176.99	\$9,844.33	\$ 6,867.83	\$2,677.62	
6/30/90	Uncollected	\$19,160.76	\$13,075.64	\$2,290.57	\$94,611.22	\$115,646.41	

Cecile Y. Nichols
Tax Collector

WARRANT

To the inhabitants of the Town of Hudson in the County of Hillsborough, in the State of New Hampshire.

You are hereby notified to meet at the following polling places:

Districts 1, 2, and 6	St. Kathryn's Parish Center
Districts 3, 4, and 5	Hudson Lions Hall
Districts 7, 8, and 9	Hudson Lions Hall

In said Hudson on Tuesday, the seventh of November, 1989 (the polls will be opened between the hours of 7:00 AM and 7:00 PM) to act upon the following subjects:

To bring in your votes for the following positions:

- For District Councillors
- For Councillors-at-Large
- For Town Clerk/Tax Collector
- For Treasurer
- For Moderator
- For Supervisor of Checklist
- For Trustee of Trust Funds
- For Trustee of the Library

To bring in your votes on the Bond Question.

Shall the Town authorize the borrowing of up to \$2,000,000.00 for the permanent closure of the West Road Landfill, per the order of the State of New Hampshire, under the Municipal Finance Act as approved by a resolution of the Town Council passed September 26, 1989?

To bring in your votes on the following Zoning Ordinance Referendum Questions:

Are you in favor of the adoption of Amendment No. 1 as approved by the Town Council for the Town Zoning Ordinance as follows?

DESCRIPTION: The proposed Amendment to the Flood Plain Development Ordinance Changes the references in the Ordinance to the February 1978 Flood Insurance Study and the January 3, 1979 Associated Flood Insurance Rate, Flood Boundry, and Floodway Maps. The reference changes are required to maintain the Town's eligibility for coverage under the National Flood Insurance Program. (Approved by the Planning Board)

Are you in favor of the adoption of Amendment No. 2 as approved by the Town Council for the Town Zoning Map as follows?

DESCRIPTION: The proposed amendment rezones Tax Map 5, Lots 67-1 through 67-49, encompassing Philbrick Street, Blueberry Lane, Leonard Avenue, and Sand Hill Road, and Lots 10-1 through 10-17 which encompasses Philbrick Street and Jacqueline Street (known as Blueberry Estates from Rural (D) to Residential (A-1). (By Petition to the Town Council) (Approved by the Planning Board)

Are you in favor of the adoption of Amendment No. 3 as approved by the Town Council for the Town Zoning Map as follows?

The proposed amendment amends the Mobile Home Ordinance, Chapter 334, Article VIII, as follows:

1. Mobile Home Subdivisions and Parks would be allowed only in the Rural (D) Zone.
2. In Subdivisions, only one Mobile Home could be placed on a lot.
3. Placement and movement of any Mobile Home would require a Building Permit.
4. All Mobile Home Parks must have access off an arterial street or a major collector street.
5. Mobile Homes in Parks must be anchored and skirted with code-conforming materials.
6. A Mobile Home Park space must be 15,000 sq. ft. excluding wet areas, buffer, roads, easements or open space.
7. Buffer requirements for Parks are expanded and the buffer must be exclusive of the spaces used for Mobile Homes.
8. Two off-street parking spaces must be provided for each Mobile Home Space.
9. Mobile Homes must comply with BOCA Code and FHA Standards. (Approved by the Planning Board)

Are you in favor of the adoption of Amendment No. 4 moved to the ballot by the Town Council for the Town Zoning Map?

DESCRIPTION: The proposed amendment would allow the issuance of Building Permits only on streets that have been formally accepted by the governing body of the Town. (Town Meeting or Town Council) (Disapproved by the Planning Board)

To bring in your votes for the Charter Amendment Question.

Shall the Municipality approve the Charter Revision recommended by the Charter Commission:

To bring in your votes on the concept of a part-time mayor.

Are you in favor of the concept of a part-time mayor form of government, should it be proposed?

Given under our hands and seal, this 16th day of October, in the year of our Lord Nineteen Hundred and Eighty-Nine.

Paul Inderbitzen
President Pro Tem
Town Council

A True Copy of Warrant — Attest:

Cecile Y. Nichols
Town Clerk

October 16, 1989

We hereby certify that we gave notice to the inhabitants within the said Town of Hudson to meet 7:00 AM to 7:00 PM at St. Kathryn's Hall and Hudson Lions Hall on November 7, 1989 for the purpose within mentioned, by posting an attested copy of the warrant at the following locations:

Hudson Town Hall, 12 School Street
U.S. Post Office, Derry Street
U.S. Post Office, Executive Drive
Hills Memorial Library, Library Street
Published in the Hudson News on October 20, 1989

being public places in said Town of Hudson on the 16th day of October 1989.

Paul Inderbitzen
President Pro Tem
Town Council

Cecile Y. Nichols
Town Clerk

TOWN OF HUDSON, NEW HAMPSHIRE
HILLSBOROUGH COUNTY
TOWN ELECTION
TUESDAY, NOVEMBER 7, 1989
CECILE Y. NICHOLS, TOWN CLERK

Total Number of Registered Republicans on Checklist	3,588
Total Number of Registered Democrats on Checklist	3,475
Total Number of Registered Undeclared on Checklist	4,097
Total Number of Registered Voters on Checklist	11,160

* * * * *

Total Number of Regular Ballots Cast	2,857
Total Number of Absentee Ballots Cast	84
Total Number of Ballots Cast	2,941

The polls were opened from 7:00 AM to 7:15 PM.

The following is a list of workers for each district:

St. Kathryn Hall – Districts 1, 2 and 6

Jeannette Guill	Assistant Moderator
Ann Seabury	Selectman
Jane Pfarner	Selectman
Esther McGraw	Clerk
Jean Patrick	Clerk
Maryanne Marchi	Clerk
Charles Coughlin	Clerk
Priscilla Bernasconi	Clerk
Ginny Mosnicka	Checklist Supervisor

Hudson Lions Hall – Districts 3, 4, and 5

Leon Hammond	Assistant Moderator
James Hetzer	Selectman
Lela Baessler	Clerk
Lucille Boucher	Clerk
Olivette Farland	Clerk
Jean Hook	Checklist Supervisor
Bess Mousseau	Checklist Supervisor

Hudson Lions Hall – Districts 7, 8 and 9

Robert Hill	Assistant Moderator
George Mousseau	Selectman
Florette Panco	Clerk
Helen Abbott	Clerk
Virginia Smith	Clerk
Ray Smith	Clerk
Joan Carlen	Clerk
Tom Claveau	Clerk

Also serving was William Arseneault as Assistant Moderator and Michael Keenan as Moderator.

**HILLSBOROUGH COUNTY
OFFICIAL BALLOT
TOWN ELECTION
TUESDAY
NOVEMBER 7, 1989
CECILE Y. NICHOLS, TOWN CLERK**

ELECTION RESULTS

FOR DISTRICT COUNCILLOR

Two Year Term

	District	
Michael P. Keenan	1	280
Charles Coughlin	2	234
Andrew Renzullo	3	222
Nan Cote	4	209
Abbott Rice	5	171
Paul Lessard	6	206
David Taylor	7	173
Albert Hunnewell	8	145
Sophie Young	9	209

FOR COUNCILLOR AT LARGE

Four Year Term

Doris Ducharme	1177
Marylyn E. McGrath	1333
Edward Palladino III	1144

FOR TOWN CLERK/ TAX COLLECTOR

Two Year Term

Cecile Y. Nichols	2010
Karen R. Wisnosky	772

FOR TREASURER

Two Year Term

Therese M. Dubowik	2101
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FOR MODERATOR

Two Year Term

William P. Arseneault	2029
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FOR SUPERVISOR OF CHECKLIST
Six Year Term

Joyce Cloutier	1768
Kevin P. Riley	626

FOR TRUSTEE OF TRUST FUNDS
Two Year Term

John Bednar	11
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FOR TRUSTEE OF TRUST FUNDS
Six Year Term

Robert Brown	1772
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FOR TRUSTEE OF THE LIBRARY
Two-Year Term

Mary Jane Ames	1315
Eleanora Cropley	867

FOR TRUSTEE OF THE LIBRARY
Four Year Term

Janice D. Johnson	866
Kathleen A. White	1193

FOR TRUSTEE OF THE LIBRARY
Six Year Term

Robert Dufault	19
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BOND QUESTION

Shall the Town authorize the borrowing of up to \$2,000,000.00 for the permanent closure of the West Road Landfill, per the order of the State of New Hampshire, under the Municipal Finance Act as approved by a resolution of the Town Council passed September 26, 1989.

Yes	1393
No	*1217

FAILED/NEEDED 2/3rd VOTE

ZONING ORDINANCE REFERENDUM QUESTIONS

Are you in favor of the adoption of Amendment No. 1 as approved by the Town Council for the Town Zoning Ordinance as follows:

The proposed amendment to the Flood Plain Development Ordinance changes the references in the Ordinance to the February 1978 Flood Insurance Study and the January 3, 1979 Associated Flood Insurance Rate, Flood Boundry, and Floodway Maps. The reference changes are required to maintain the Town's eligibility for coverage under the National Flood Insurance Program. (Approved by the Planning Board)

Yes *2114
No 464

Are you in favor of the adoption of Amendment No. 2 as approved by the Town Council for the Town Zoning Map as follows:

The proposed amendment rezones Tax Map 5, Lots 67-1 through 67-49, encompassing Philbrick Street, Blueberry Lane, Leonard Avenue, and Sand Hill Road, and Lots 10-1 through 10-17 which encompasses Philbrick Street and Jacqueline Street (known as Blueberry Estates from Rural (D) to Residential (A-1). (By Petition to the Town Council) (Approved by the Planning Board)

Yes *1615
No 930

Are you in favor of the adoption of Amendment No. 3 as approved by the Town Council for the Town Zoning Map as follows:

The proposed amendment amends the Mobile Home Ordinance, Chapter 334, Article VIII, as follows:

1. Mobile Home Subdivisions and Parks would be allowed only in the Rural (D) Zone.
2. In Subdivisions, only one Mobile Home could be placed on a lot.
3. Placement and movement of any Mobile Home would require a Building Permit.
4. All Mobile Home Parks must have access off an arterial street or a major collector street.
5. Mobile Homes in Parks must be anchored and skirted with code-conforming materials.
6. A Mobile Home Park space must be 15,000 sq. ft. excluding wet areas, buffer, roads, easements or open space.
7. Buffer requirements for parks are expanded and the buffer must be exclusive of the spaces used for Mobile Homes.
8. Two off-street parking spaces must be provided for each Mobile Home Space.
9. Mobile Homes must comply with BOCA Code and FHA Standards. (Approved by the Planning Board)

Yes *2057
No 599

Are you in favor of the adoption of Amendment No. 4 moved to the ballot by the Town Council for the Town Zoning Map as follows:

The proposed amendment would allow the issuance of Building Permits only on streets that have been formally accepted by the governing body of the Town (Town Meeting or Town Council). (Disapproved by the Planning Board)

Yes	*1377
No	1225

CHARTER AMENDMENT QUESTIONS

Shall the Municipality approve the Charter Revision recommended by the Charter Commission?

Yes	*1345
No	1045

Are you in favor of the concept of a part-time mayor form of government, should it be proposed?

Yes	692
No	*1955

A True Copy Attest:

Cecile Y. Nichols
Town Clerk

WARRANT

To the inhabitants of the Town of Hudson in the County of Hillsborough,
in the State of New Hampshire.

You are hereby notified to meet at the following polling places:

Districts 1, 2, and 6	St. Kathryn's Parish Center
Districts 3, 4, and 5	Hudson Lions Hall
Districts 7, 8, and 9	Hudson Lions Hall

In said Hudson on Tuesday, the Thirteenth (13th) of March 1990 (the polls
will be opened between the hours of 7:00 AM and 7:00 PM), to act upon the
following subjects:

To bring in your votes for the following positions:

6 Members for the Budget Committee
5 Members for the Code of Ethics

Given under our hands and seal, this Twenty Third (23rd) day of February,
in the year of our Lord Nineteen Hundred and Ninety.

Edward Palladino, Jr.
Town Council President

A True Copy of Warrant — Attest:

Cecile Y. Nichols
Town Clerk

**TOWN OF HUDSON
STATE OF NEW HAMPSHIRE
MARCH 13, 1990, TOWN ELECTION**

**Return of Service
February 23, 1990**

We hereby certify that we gave notice to the inhabitants within the said Town of Hudson to meet 7:00 AM to 7:00 PM at St. Kathryn's Hall and Hudson Lions Hall on March 13, 1990 for the purpose within mentioned, by posting an attested copy of the warrant at the following locations:

Hudson Town Hall, 12 School Street
U.S. Post Office, Derry Street
Hills Memorial Library, Library Street
Published in the Hudson News on February 23, 1990
Published in the Hudson News on March 2, 1990

being public places in said Town of Hudson on the 23rd day of March 1990.

Edward Palladino, Jr.
Town Council President

Cecile Y. Nichols
Town Clerk

**TOWN OF HUDSON, NEW HAMPSHIRE
TOWN ELECTION
MARCH 13, 1990**

Total Number of Registered Republicans on Checklist	3,581
Total Number of Registered Democrats on Checklist	3,458
Total Number of Undeclared Names on Checklist	4,160
Total Number of Names on Checklist	11,199

* * * * *

Total Number of Regular Ballots Cast	431
Total Number of Absentee Ballots Cast	7
Total Number of Ballots Cast	438

The polls were opened from 7:00 AM to 7:01 PM.

The following is a list of workers for each district:

**Hudson Lions Hall – Districts 3, 4, and 5
7, 8, and 9**

Moderator	William P. Arseneault
Asst. Moderator	Robert W. Hill
Selectman	James W. Hetzer
Supervisors of Checklist	Joyce Cloutier
	Bess Mousseau
Ballot Clerks	Florette Panko
	Lucille Boucher
	Olivette Farland
	Lela Baessler
	Sue Misek
	Virginia B. Smith
	Vivian McGuire
	Jackie Sakati
	Jacqueline Arseneault
	Sandra J. Landry

St. Kathryn Parish Hall – Districts 1, 2, and 6

Asst. Moderator	Jeannette P. Guill
Selectman	Jane C. Pfarner
Supervisor of Checklist	Virginia Mosnicka
Ballot Clerks	Barbara Meany
	Priscilla Bernasconi
	Maryanne Marchi
	Kathi White

TOWN OF HUDSON, NEW HAMPSHIRE
HILLSBOROUGH COUNTY
TOWN ELECTION
TUESDAY, MARCH 13, 1990
CECILE Y. NICHOLS, TOWN CLERK

ELECTION RESULTS

Budget Committee

THREE YEAR TERM	VOTE FOR TWO
Stephen Blais	162
Ernest Donaruma	139
Albert L. Lambert	189
Gerald Pfarner	173
Write-In	
Robert Cote	26
Barbara A. Tellinghuisen	22
TWO YEAR TERM	VOTE FOR TWO
Ronald V. Belanger	163
Sandra O. Fauvel	224
Shawn N. Jasper	246
Write-In	
Robert Cote	25
Barbara A. Tellinghuisen	21
ONE YEAR TERM	VOTE FOR TWO
Robert E. Clegg, Jr.	286
Roland A. Tourville	246
Write-In	
Robert Cote	24
Barbara A. Tellinghuisen	19

Code of Ethics Committee

Five members for the Code of Ethics Committee elected for three (3), two (2), and one (1) year terms, the terms of which shall be staggered.

First & Second Highest Votes	3 Year Terms
Third & Fourth Highest Votes	2 Year Terms
Fifth Highest Vote	1 Year Term

VOTE FOR FIVE

Lars T. Christiansen	258	3 Year Term
Write-Ins		
Joseph A. Palladino	64	3 Year Term
John J. Dalessio	45	2 Year Term
John Bednar	26	2 Year Term
Lisa A. Riley	21	1 Year Term

A True Copy Attest:

Cecile Y. Nichols
Town Clerk

VITAL STATISTICS

In accordance with RSA 126:14 concerning the integrity of vital records, the Town is not permitted to publish information contained in vital statistics records.

MONIES PAID

FISCAL YEAR 1989 - 1990

A-1 Roofing	10,700.00	Amer. Speedy Printing	6,621.90
A-1 Security	841.35	Amer. Soc. of Building	50.00
A.S.A. Softball	3,242.00	American Test Center	920.00
American Speedy Printing	707.10	Ames Department Stores	59.80
Satu Aalaei	2.00	Amherst Equip. Corp.	1,036.14
A.A.C.E.	25.00	Amherst Travel	332.00
Alex Abucewicz	52.00	Amsterdam Printing	166.87
Accurate Printing, Inc.	53.00	Arrow Storage	2,682.00
Access International	950.00	Carla Anger	60.39
Acme Bookbinding Company	164.00	Dave Anger Welding	5,752.00
Action Equipment Co., Inc.	16.50	Animal Care Equipment	224.00
Action Graphics	6,101.50	Lewis Arms	30.00
Action Advertising	647.20	Ashley Chimney Sweeps	60.00
ACTS	138.50	A.S.G. Disposal Svcs.	652.85
Lydia W. Angell	2,179.49	Ashton-Tate	18.00
Adamson Industries, Inc.	106.85	Assoc. Public Safety	45.00
Automatic Data Processing	7,980.48	Atlantic Health Care	131.00
Admins, Inc.	6,862.50	Atlantic Tracy, Inc.	330.73
Advanced Maint. Products	102.85	AT&T	6,754.14
Manuel P. & Joan Amaral	939.00	Atlantic Storage Trailer	360.00
Agway	176.53	AT&T Phone Center	301.60
AGM Marine Contractors	351,452.67	Babcock Equipment	591.84
Air Cooled Eng. & Supply	305.62	B & C Glass	502.25
Air & Gas Compressor Svc.	458.35	B & S Locksmiths	150.99
Airkem/Airwick VT/NH	91.25	B-B Chain Company	889.23
Air Tech Company	2,726.35	B/E Truck Parts	646.45
Albert C. Jones	1,500.00	Frederick & Ginger Baker	500.00
Lea Ake	16.60	Patti Bailey	213.55
Alec's Shoe Store, Inc.	129.90	Bankeast Mortgage Corp.	68.04
Alexander Battery Co. East	1,542.64	Bank East	16,572.00
Alexander Hamilton Inst.	66.40	Bank East/Cen. Com.	5,275.70
Alexander's Market	5,897.69	Bain Pest Control Svc.	175.00
Alfax Wholesale Furniture	1,076.55	BancBoston Mort. Corp.	1,309.00
Alert-All Company	160.70	Bank of N.E., N.A.	462,000.00
R.B. Allen Co., Inc.	33.67	Bank of New Hampshire	386,379.16
Am. Soc. of Build/Const.	50.00	Bank of N.H., N.A.	5,494.25
Amer. Soc. of Civil Engrs.	93.00	Barlo Signs	2,852.00
Amer. Soc. for	120.50	Thomas Barrett	20.00
Amer. Arbitration Assoc.	250.00	Maurice Barrett	6.00
Amer. Auto Seat Cover	20.00	Barrett Equipment, Inc.	509.20
American Data	3,290.82	Baughman Gregsak, Eng.	10,494.50
American LaFrance	2,574.40	Barrett Paving Materials	1,162.50
American Legion Post 48	1,200.00	Alfred Bastien	100.00
Amer. Modular Body Corp.	5,793.00	Bearings Specialty Co.	123.53
Amer. Nat'l. Stand. Inst.	14.00	Janet Bedard	339.47
Amer. Planning Assoc.	105.51	W.J. Bedard	150.00
Amer. Planning Assoc.	429.00	Beckman Industrial	50.00
Amer. Public Works Assoc.	160.00	Bel-Nor Company	432.89
American Red Cross	600.00	Belmont Springs Water Co.	150.00
Amer. Security Educators	92.45	Henry Bettencourt	24.00

MONIES PAID

FISCAL YEAR 1989 - 1990

Ben's Uniforms	240.00	Brox Industries, Inc.	10,509.66
Benny's Catering Service	74.90	Bruning	881.95
Stephen Benton	60.00	Bruce E. & Patricia	10.43
Benson Auto Company, Inc.	16,139.00	Budget Car & Truck Rental	7,490.00
Bruce Barley	60.04	Bud's Diesel Repair	15,762.76
Bernard's Auto Parts	333.06	Building Maint. Supply	1,703.93
Henry Bettencourt	96.00	Bldg. Officials & Code	985.00
Best Barricade	86.16	Bull HN Info Systems	536.98
B & E Truck Parts	2,901.00	Bureau of Bus. Practice	100.94
Biological Rescue Products	142.50	Bureau of Emergency	230.00
Bio Safety Systems	422.88	Bureau of Fire Standards	750.00
Biocycle	42.00	Ed Burke	4,000.00
Harold & Charmaine Bishop	885.62	Dennis K. Burke, Inc.	215.25
Ed Bisbing	47.50	Burnell's Auto Body	6,411.02
B & L Rubber Stamps	57.80	Elizabeth Burns	48.00
Charles & Lois Blanchard	10.93	Burns Hill Apartments	230.00
Blue Seal Feeds	298.50	Shep Burrage	72.00
Blue Star Glass Company	2,534.36	Business & Legal Reports	65.94
BNH, Creative Financing	60.00	C & S Specialties, Inc.	9,281.35
Board of Bar Overseers	25.00	Caddylak Systems, Inc.	61.41
Bob's Plumbing & Heating	36.00	George A. Caldwell Co.	2,704.63
Boca International	173.00	William Callahan	978.00
Daniel Bonhomme	500.00	Callaghan & Company	33.05
Priscilla Boisvert	29.93	Cameraland	114.65
Gregory R. Boghigian	2,326.04	Capital Concrete Prod.	11,768.00
Border Area Mut. Aid Assoc.	25.00	Capitol Offset Company	1,814.50
Boston Coupling Co., Inc.	173.69	Capitol Plumbing & Htg.	384.24
The Boston Globe	1,112.40	Marilyn Carnes	470.00
Boston and Maine RR	225.00	Caron Engineering	1,470.75
Bound Tree Corporation	4,309.81	Carbone Homes	225.00
Sheila Boucher	540.00	Career Track, Inc.	96.00
Paul & Carol Boudreau	20.33	Carpenter & Chapman, Inc.	1,057.48
Boys Club of Nashua	100.00	Cash	320.00
Brady Business Forms	1,658.25	Robert Cates	45.00
Chief Albert Brackett	3,828.07	Donald Cassalia	94.67
Chief Albert Brackett,		Joseph & Viola Catanzaro	1,177.00
Federal Buy Money	8,000.00	Cavanaugh Tocci Assoc.	100.00
Bradlees	39.80	Cellular One	1,630.58
Ray Briand	71.95	Celwave	576.18
Brel Associates	1,198.00	Cen-Com	484.35
Briggs Associates	225.00	Central Equipment Co.	11.00
Browgan Corporation	1,170.00	Certified	262.66
Brookline Machine Co.	54.33	CFI Distributors	695.00
Browgan Corporation	115.00	Chagnon Lumber Company	2,285.73
David & Jean Brown	12.65	Chappell Tractor Sales	2,145.00
Browns Agway	2,585.69	Charlene's Flower Shop	255.40
Lillian Brown	52.00	Charrette Corporation	439.00
Robert Brown	250.00	Kimball Chase	3,455.99
Timothy Brown	25.00	Robert Chasse	360.00
Brox Paving Materials, Inc.	470.87	Charwill Construction	3,684.17

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Chelmsford Traffic Mkgs.	4,880.00	Countryside Animal Hosp.	10.00
Chemserve Company, Inc.	22,862.60	Credit Bureau Svcs. of NH	156.00
Chemsearch	216.60	Criminal Justice Programs	125.00
Tsu Fang & Pi Chen Ho Chen	9.31	R.B. Croteau Photography	291.50
Chess Business Forms Co.	902.50	Crossroads Travel, Inc.	248.00
Edith Chevalier & Denise	7.71	Charles & Frances Crumpton	5.13
Dianne Choquette	25.50	Cummins/Cummins	2,172.45
City & State	20.00	Cheryl E. Curran	1,103.55
Clandestine Lab. Semina	60.00	Edmund & Mary Czohara	16.94
Clarion Cincinnati	103.00	Lou D'Allesandro	100.00
Donna Clark, RN	25.50	W.S. Darley & Company	115.03
Clark Boardman Company, Ltd.	655.25	Anthony D. & Hyoran OH	1,498.00
Russell Clark	1,300.00	D & B Business Education	99.00
Clerk of Courts	150.00	D & R Towing, Inc.	105.00
Joyce Cloutier	59.16	Dairy Queen of Hudson	165.00
Clifford of Vermont, Inc.	2,237.00	Mr. Robert Dalton	5.00
CNC Property Management	1,175.00	James & Debra Daniels	2,041.02
Codex Corporation	194.40	W.S. Darley & Company	412.14
Elizabeth Colburn	36.00	Dobles Chevrolet	28,905.88
Frank Colburn	190.00	Danfor Fire and Safety	582.00
Cole Printing Company, Inc.	341.00	Daniel Webster College	1,045.00
Peter M. Collishaw	187.20	Davis and Towle	57,019.24
Comfed, Escrow Department	14.94	Day Timers, Inc.	26.70
Commission on Accreditation	12.50	Deco, Inc.	4,771.34
Common Crossing	550.00	Ronald & Sharon Decola	10.01
Communication Supplies	4,765.52	Dearborn's Electric	15,362.95
Commun. Council of Nashua	4,471.00	Richard Demers	108.00
Computerland of Nashua	349.00	Department Management	595.00
Compu-Add	2,147.95	Derry Basketball Club	200.00
Computer Servnet	10,620.24	Mark Devine	11.88
Concord Coach Lines	450.00	Paula Desroche	856.86
Concord Press	632.16	Michael Dicola	500.00
Concrete Systems, Inc.	852.00	Dictaphone	890.69
Connecticut Mut. Life Ins.	221.00	Digital Equipment Corp.	15,293.00
Christopher Connelly	333.00	Digi-Data Corporation	4,705.45
Consol. Utility Equip.	25,810.12	Arthur Dionne	1,105.00
Contel Cellular, Inc.	4,451.79	Divers Den Dive Shop	295.00
Continental Paving, Inc.	13,554.25	DM Printing Service, Inc.	313.00
Conway Associates	134,862.62	Donahue Brothers, Inc.	735.42
Conway Office Products	10,676.50	Ruth Donaruma	143.46
The Co-operative Bank	1,321.60	Donovan Spring & Equip Co	1,048.81
Kathy Cook	1,050.00	Lloyd S. Doughty II	108.00
Chaplain Robert Cornelius	50.00	Drain Pro	69.00
Barry Sullivan	94.50	The Drawing Board	66.89
Kevin Sullivan	53.52	Robert Drew	384.57
Linda Corcoran	250.00	D.R.G. Machine	950.00
Coronet/MTI Film & Video	90.50	Steve Dube	16.00
Corriveau-Routhier, Inc.	2,202.53	Dube Associates	460.00
Costello, Lomasney & DeNapol	100,100.72	Albert Dube	52.00
Country Barn	359.52	Dube & McKay	120.00

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Dube Associates	335.00	Fire Codes Subscription	287.55
Theresa Dubowik, Treas.	335,722.32	Fire Hooks Unlimited	608.52
Dubowik Brothers	856.00	Fire Service Institute	40.00
Ducharme Sand & Gravel	19,525.39	First Northern Mortgage	158.36
Dumont-Sullivan Fun. Home	90.00	Firestone Stores of Nashua	121.18
Richard Dumont	464.83	Fleet Funding	2,523.00
Paul Durette	90.00	Flowers on the Hill	288.00
James Durant	180.00	Michael & Suzanne Floyd	20.86
Dyna-Med	760.00	George L. Flynn	42.26
Fred Deppe	38.37	Linda Foley	320.00
Eastern Minerals, Inc.	76,014.48	Wendy Foley	72.00
Eastern Pipe Service	6,189.92	Foster Graphics	137.30
Frank Eaton	108.00	Leonard W. Foy	90.00
The Economics Press	25.12	Fox Hollow of Hudson Condo	87.00
Edgecomb Metals Company	214.46	Gary Francoeur	2,981.35
Educ. Aids of Lon Beach	28.00	James Francoeur	120.00
Bob Eldridge	9.66	Francoeur Brothers	354.00
C.G. Edwards & Company	201.60	Franklin Pierce Law Ctr.	25.00
Electric Light Co., Inc.	4,358.23	French Insurance Agency	2,566.00
Electrical Construction	263.44	Fred Fuller Oil Company	16,103.48
Embassy Suite	86.11	Freshwater Foundation	30.80
Emergency Warning System	11,281.50	FZ Properties	318.00
Energynorth Natural Gas	7,472.85	Robert Gagliardi	207.00
Energy North Propane	2,783.19	Marjory Garrison	52.00
Equity Publishing Corp.	1,629.85	GASB	110.00
R.E. Erickson Co., Inc.	1,603.97	Gate City Fence Co., Inc.	3,096.60
Erickson Construction	25.00	Gateway Family Health Ctr.	3,795.00
Harold Estey Lumber, Inc.	53.00	Gerry Gamache	108.00
Etchstone Properties, Inc.	11.14	Gauthier Realty	104.00
Ethier, Richard	1,895.93	Gauthier Construction	5,256.00
Experienced Equip. Corp.	74.93	Gemini Geotechnical Assoc.	2,700.00
Express Wholesalers	95.00	F. Gendron & Company	157.50
Eleanor A. Benson	16.50	Mary Gendron	25.00
Stanley Evans	251.70	Captain Richard Gendron	1,167.84
Evans Printing Company	45.71	General Code Publ. Corp.	7,588.83
F & H Development Co., Inc.	20.00	General Medical Corp.	59.50
Facit, Inc.	90.29	Donald Giguere	2,000.00
Steve Fabonio	2,000.00	Keith Gilbertson	1,324.08
H.P. Fairfield, Inc.	19,141.94	Gillespie Corp.	102.28
Fazio Enterprises, Inc.	1,200.00	Patricia Girvard	309.94
F.B. Hale	9,083.25	Global Computer Supplies	277.54
Howard P. Fairfield, Inc.	8,499.92	Global Equipment Company	360.76
Steve Febonio	820.00	Goldberg, Zoino & Assoc.	61,587.44
Filter Sales & Svcs., Inc.	179.04	Gold Dime Realty Credit	1,664.89
Fioanh	1,184.00	Barry Golner	1,579.89
Fire Engineering	44.95	R.G. Goodspeed Company	625.00
Fire Engineering Book	39.95	Go-Jet Limo Service	582.31
Fire Protection Publication	22.00	Floyd Gorvette	110.00
Firehouse Magazine	22.97	Jennifer Gordon	100.00
The Fire Barn	2,964.06	Gorton Communications	836.00

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Jean & Gabrielle Gosselin	391.00	Richard Grant Higgins	600.00
Gosselins Pharmacy	1,131.35	Highland Superstores	1,532.96
Gene Gott	50.00	Robert Hill	1,471.00
Judy Gould	35.00	Hill-Donnelly Cross Ref.	87.07
Gov't. Fin. Officers Assoc.	261.50	Hillsborough Cty. Superior	534.16
GFOA Educational	360.00	Hillsborough Cty. Sheriff	89.00
Judy Gould	38.00	Hillsborough Cty Treas	1,700,513.23
W.W. Grainger, Inc.	1,355.02	Hills Memorial Library	126,635.88
Granite State Designers	200.00	Hillsborough Prob. Court	11.50
Granite State Snack Foods	49.92	Hilltop Chevrolet	13,752.13
Graphon Corp.	2,584.60	Hines Products Corp.	234.00
David Grayden	25.00	Hobbs Carburetor Shop	200.00
Granite State Stamps	279.64	Hoffman Travel Service	746.50
Graphics Control Corp.	61.80	Homestead Press	31.30
Grappone Truck Ctr., Inc.	1,106.36	Home Hlth. & Hospice Care	16,819.00
Suzan Grondin	5.85	Stephen Holmes	230.00
B. Greenblatt & Co., Inc.	160.00	Richard & Jean Hook	15.24
Green Key Horticultural	2,906.79	Mike Houle	189.00
The Green Machine	947.16	Howard Johnson's	65.00
Marilyn A. Greenwood	3,900.00	Hoyle, Tanner & Assoc.	11,412.22
Grossman's, Inc.	211.12	Hudson Alignment, Inc.	973.50
Suzan Grondin	17.77	Hudson Animal Hospital	290.85
Paul Grugan	435.10	Hudson Bridge Rental, Inc.	978.50
GNTS	11,592.00	Hudson Chamber of Commerce	525.00
Grp-Office of State Plng.	30.00	Hudson Fortnightly Club	150.00
Charles & Jeannette Guill	162.00	Hudson Medical Care	84.00
Tringali Guissippi	429.00	Hudson Minutemen	8,572.21
Gulf Oil	10,968.46	Hudson Motor Inn	956.00
Gun Books	13.45	Hudson Paving, Inc.	1,500.00
Gulf States Distributors	270.00	Hudson Postmaster	17,092.39
Kevin J. & Lisa Haggerty	18.38	Hudson Quarry Corp.	710.00
J. Lawrence Hall Company	2,051.24	Hudson Rental Store	143.50
Barbara Hamilton	5,548.00	Hudson School Dist.	14,190,924.00
Hamilton, Sherri L.	82.21	Hudson Sunoco	1,928.46
James Hardy	603.00	Hudson Tax Collector	216,436.58
Hammar Company	2,268.25	Hudson Task Force	17,336.00
Todd Hansen	311.00	Hudson Tire Mart, Inc.	789.00
Douglas Hanrahan	13.26	Hudson Trophy Company	2,540.00
Harbor Petroleum	32.10	Hudson True Value Hardware	3,332.40
James Hardy	567.00	Hudson Videorama	46.97
A.H. Harris & Sons	1,359.39	Hudson Litchfield News	2,085.76
Ralph & Lois Hartwell	50.00	Hudson News	15,307.42
Donald A. Hastings	72.99	Sarah Hughes, NHPA Treas.	15.00
Hawill's Ltd.	826.98	Mr. Alex Hume	2,000.00
Doris Hayes	48.00	William Hurst	154.71
HCI Craftsmen	80.00	Interwest Mortgage Co.	1,309.06
John C. Healey	7,549.00	IACP, Inc.	550.00
Heat, Inc.	826.50	IACP	3,973.80
James Hetzer	710.00	ICMA	81.85
George & Suzanne Hier	25.53	ICMA Retirement Trust	14,298.25

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Ideal Business Machines	245.52	L.J.M. Services, Inc.	45.00
Identi-Kit Co., Inc.	408.00	Philip Laurien	1,280.82
Inherit N.H.	135.00	Christina Lamper	322.00
Information Technology, Inc.	120.00	Lafayette Oil Company	38,910.19
Inmac	1,536.23	Florence Lavoie	2,047.00
Institute of Police Tech.	790.00	Robert Leader, Jr.	60.00
Institute of Transportation	50.50	Armond & Jeannine Ledoux	10.76
Intn'l Assoc. of	95.00	Lechmere	749.96
Inner City MG Association	78.95	Bill Leblanc	43.20
Intn'l Soc. Fire Service	60.00	Oscar Leclerc	30.85
Intn'l Assoc. of	871.00	Lee Ind., Inc.	1,629.06
Intoximeters, Inc.	59.00	Robert & Karen Legrow	40.35
Richard Ireland Sftbl Assoc.	714.00	Donald Lemmo	880.00
D. Irving & Company	5,748.93	Robert A. Lemire	22.00
ISO Commercial Risk	22.00	Scott & Jeanne Lentz	453.00
IT Graphics	260.33	LETN	1,940.00
Jaffrey Fire Protection	102.08	Lettering Design	1,104.00
Jacobs Construction	2,000.00	Roland Levesque	1,703.35
Jacques Personnel	1,625.00	James Lewis	140.00
J.D. Plumbing & Heating Co.	89.57	Liberty Intn'l. Trucks	30,722.55
J.P. Chemical Company	840.00	L.H.S. Association	1,392.50
Jamar Sales Company, Inc.	2,852.37	Life Guard Systems	7,178.00
Jerry's TV & Radio Service	125.00	Kelby F. & Robin L. Linn	11.51
Jet-Co	58.00	Gail Linck	295.75
Janice Johnson	100.00	Lionels Wheel Alignment	237.05
Frank L. Jones	180.00	Locke Office Products	12,526.92
Jordan & Gall, PA	2,747.50	Barbara Locke	254.50
Jordan-Milton Machinery	3,156.64	Anna Loiselle	48.00
Lauren Joyner	17.38	Long's Electronics	709.48
J.R.'s Discount	161.00	The Lowell Sun	319.95
Jiffy Lube	874.90	Lowell Stationary Co.	92.97
Jupiter Beach Hilton	85.00	Lumbertown	226.17
Andreas G. & Lisa G.	11.72	Richard & Linda Lavoie	10.35
Charles Kalil	99.00	Lynn Peavey Company	125.41
KAR Products	127.96	John R. Lysy	365.00
Robert Kashulines	50.00	M & E Construction	17,024.48
Peter Kean	126.00	M & M Elect. Supply Co.	740.24
Michael & Louise Keenan	50.00	Elizabeth Mabardy	59.00
Timothy Kearns	2,231.00	Maaco Auto Painting	250.00
David Kelley	30.85	Robin MacKay	60.00
Kendall Home & Lawn Equip.	522.55	MacDuffie Oil	402.87
Key Personnel, Inc.	1,386.45	William MacKay	52.00
Keystone Battery of N.H.	964.42	MacLean Hunter Market Rpt.	409.00
Joanne E. Kimball	19.11	MacMulkin Chevrolet, Inc.	26,530.76
The Knox Company	224.00	Choice Macomber	48.00
Angeline Kopka	230.00	Ed Madigan	348.00
Anita S. Kydd	32.05	Suzanne J. Maine	12.05
Labor Rel. Info. System	125.00	City of Manchester-Welfare	12.60
L.A.Y.B.L. c/o Neil Young	175.00	Manchester Airport	12.00
Chesley A. Layne	286.00	Steve Mandeville	216.00

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Nicholas Manolis	134.25	Mill Steel Company	285.80
Robert Manson	67.00	MMA Consulting Group	6,143.00
Maple Leaf Construction Co.	53.87	Mario Montanile	120.00
Brian L. Mason	63.00	Joseph Mitchell	114.34
Marc Electric	1,217.00	Albert Miller	52.00
Margate at Winnepesaukee	476.07	Michell's Hardware	22.44
Samuel Markarian & Mary	145.00	Monadnock Mountain Water	321.00
Marion Office Equipment	80.71	Modern Office Systems	89.99
Mario Montanile	120.00	Alice Monchamp	64.95
Market Basket	331.33	Sandra Morency	230.00
MacLean Hunter	224.00	Robert & Loretta Morency	294.00
Markings, Inc.	8,201.03	Morgenroth & Assoc.	356.60
Marshall and Swift	104.95	Carol Morin	99.00
Marston Construction	397.32	Morey's Uniforms	1,983.25
Masi Plumbing & Heating	199.30	Daniel & Lorraine Morrissey	8.87
Mass. Gas & Electric	237.99	Motor Magazine	30.00
Jules & Lorraine Mathieu	530.00	Motor Service & Supply	9,763.66
Roger G. Matte	567.00	Motor Vehicle Mfgs.	5.00
Matthew Thornton Hlth Plan	80,210.11	Paul Moskovitz	2.00
Matrix Medical, Inc.	674.12	Motorola, Inc.	107,182.41
Maynard & Paquette, Inc.	5,020.00	Motorola Communications	997.00
Helen McCarthy	131.59	Mt. Washington Hotel	350.00
Charles J. McCarthy	20.00	MVFSI	30.00
McDevitt GMC, Inc.	17,087.06	Robert Buxton	48.00
McTrans Center	74.00	Lucien Nadeau	12.00
McDonald's Hudson Division	396.36	N.A.D.A. Used Car Guide Co.	189.00
Raymond Mello	592.19	Nanco	2,223.00
McTrans Center	248.00	Nan King Restaurant	65.64
R.S. Means Company	64.55	N.E. States GFOA	5.00
M.E.C. of N.H.	91.55	NHGFOA	60.00
Medical Products	261.67	NHC&TC Association	21.25
Raymond Mello	108.81	N.H.G.F.O.A.	50.00
Memorex Telex	400.00	Takenori & Setsuko Nakagami	15.73
Merrimack River Outfitters	844.59	Narcotic Enforcement	225.00
Merrimack Valley Babe Ruth	3,556.00	Narcotics Law Bulletin	45.75
Merrimack Valley	59.00	Nash. Family Invest. Prop.	2,475.00
Mesa Technology Corporation	1,365.00	City of Nash.-Central Pur.	3,318.98
Micalite Corporation	540.57	City of Nash.-Pblc. Works	75,275.17
Merrimack Youth Association	250.00	City of Nashua-Police	5.17
Henry & Constance Michaud	93.00	Nashua Auto Company, Inc.	1,978.81
Metromedia Paging Services	4,360.60	Nixdorf Computer Corp.	400.00
M & M Electrical Supply	728.47	Nashua District Court	85.00
MGM Equipment, Inc.	457.44	Nashua EMS Division	219.00
Micalite Corporation	125.07	Nashua Lumber Company	246.58
Microfilm Services, Inc.	2,436.56	Nashua Reg. Plng. Comm.	12,917.00
Mike's Custom Kanvas	501.00	Nashua Reg. Solid Waste	6,507.00
Richard Millard	229.80	Nashua Trust Company	20.00
Monadnock Mountain Water	287.00	Nashua Wallpaper	753.26
Miller Engineering	259.36	Nashua YMCA	150.00
Millpond Graphics	61.76	National Assoc. of Legal	97.00

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Nat'l. Auto Dealers	39.00	NH Law Directory & Day Book	56.00
Nat'l. Business Institute	78.00	NH Local Welfare Adm. Assoc.	25.00
Nat'l. Casualty Company	3,500.00	NH Municipal Signal	20.00
Nat'l. Fire Info. Council	200.00	NHMA Health Ins. Trust	278,363.76
Nat'l. Fire Prot. Assn.	1,025.35	NHMA Prop. Liab. Ins.	163,130.90
Nat'l. Inst. Mun. Law Office	425.00	NH Municipal Assoc.	10,046.93
Nashua Mediation Program	1,300.00	NH Munic. Worker's Comp.	189,316.63
The National Law Journal	52.00	NH Planners Assoc.	40.00
National Medical Services	159.00	NHPAC	20.00
National Pen Corporation	130.43	The NH Police Prosecutor's	15.00
National Safety Council	117.74	NH Public Works Assoc.	95.00
National Seminars, Inc.	107.00	State of New Hampshire	75.00
National Society of	85.00	New Hampshire	545.73
Nebs, Inc.	527.92	NHRRRA	3.00
N.E. Inst. of Law Enforc.	985.00	NH Retir. Sys. - Empl.	132,846.42
NEIWPC	30.00	NH Retir. Sys. - Fire	115,914.94
Neptune, Inc.	20,449.72	NH Retir. Sys. - Police	143,807.74
N.E. Association of	35.00	NH State Fireman's Assoc.	260.00
Newark Electronics	343.44	NH Safe & Lock Co., Inc.	84.60
New England Barricade	5,387.59	NH State Prison	189.38
New England Building	60.00	NHSPCA	24.00
S. Robert Pryzby	130.00	NH Tax Collector's Assoc.	320.00
N.E. Environmental Assoc.	640.74	NH Tobacco Corporation	173.18
New England Fire Equip.	1,406.40	NH Trial Lawyers	331.00
New England Real Estate	96.00	Cecile Nichols	128.25
N.E. Signal System	1,662.50	Treasurer, State of NH	13,704.66
New England Tech. Supply	2,296.47	N.H.A.A.O.	90.00
N.E.N.E.O.A.	60.00	N.H.A.S.A.	160.00
New England Telephone	46,330.97	NHGFOA	1,025.00
New England Telephone	142.60	State of NH Dept. of Labor	140.00
New England Times	222.50	NHMA Property-Liability Ins.	294.25
N.E.W.P.C.A.	30.00	NHMA	130.00
NFS Savings Bank	1,964.00	NH State Permanent F.F.	40.00
NGK Metals Corporation	1,093.37	Linda & Ronald Nichols	28.99
NHBA CLE	70.00	NIMLO	780.00
NH Assoc. of Conserv. Comm.	513.00	Leo Niquette	1,237.00
N.H.A.A.O.	70.00	NKSN Associates	706.00
NH Assoc. of Chiefs of Police	20.00	N & N Property Mgmt.	14.89
NH Assoc. of Fire Chiefs	120.00	Norrell Services, Inc.	26,408.44
NH Bar Association	555.00	North American Medical	73.00
N.H. E 9-1-1	50.00	Northeast Airgas, Inc.	2,622.00
N.H. City & Town	55.00	North East Coal Co.	186.00
N.H. State Prison	882.19	Northeast Delta	55,256.25
NH Explosives & Mach. Corp.	5,175.47	Northwest Mini-Storage	295.00
NH Good Roads Assoc.	20.00	NREMT	120.00
NH Housing Fin. Authority	484.90	Nynex Bus. Info. Sys.	1,472.00
NH Health Officers Assoc.	65.00	Nynex	323.00
NH Fire Standards	20.65	Nynex Credit Company	13,301.70
NHGFOA	125.00	N.Y.S.C.A.	240.00
NH Industrial Supplies, Inc.	622.62	State of NH Dept. of Safety	18.00

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Occupational Health Svcs.	1,885.40	William Preston	75.00
Office Dimensions	2,098.11	Printer Products	359.28
Office Info. Systems	768.94	Mark Prolman	608.00
Office of State Planning	85.00	Pro-Tech Armored Products	701.70
Office Specialists	494.12	Pryor Resources, Inc.	59.00
William Oleksak	160.45	Psychotherapy Assoc., Inc.	2,350.00
William O'Neil, Sr.	50.00	Publ. Svc. Co. of NH	723,309.33
One Hour Martinizing	4,486.70	Publisher's Development	13.45
Paul & Louise Ouellette	12.13	Pyramid Film	128.50
Padgett-Thompson	495.00	Quaker Safety Prod. Corp.	10,244.83
Mark Page	765.00	Quality Vending Corp.	2,597.15
Kenneth & Pam Parent	7.40	Quinlan Publishing Co.	95.78
Panel Publishers	90.03	Quill Corporation	145.94
P.C. Concepts	3,225.00	Radio Shack	484.25
Patsy's Auto Body	41.00	Ralph's Truck World	1,650.00
Park Construction Corp.	63,283.72	Ramada Inn	186.00
PDR	37.95	John Ratigan	641.35
William Pease	354.00	Ray's Repair Service	175.00
Pearls Tire Service, Inc.	8,464.05	Riley's Sport Shop, Inc.	1,744.27
Lynn Peavey Company	71.75	R.C. Hazelton Company	6,829.54
P.E. Fletcher Corp.	500.00	Elisa Redmond	774.88
Pelham Truck Parts	2,536.63	Barry Reed	440.34
Normand Pelletier	100.00	Reed Minerals Division	120.00
Penn Culvert Company	6,776.60	Paul Reichenbach	623.07
Perfecta Camera Corp.	8.58	Florence & Everett Relation	294.00
Perreault & Boisvert	396.00	John Reilly & Leslie Palmer	427.00
W.D. Perkins	819.03	The Rensselaerville	32.95
Pets Care	62.95	Kelly P. Reynolds & Assoc.	175.00
Petty Cash - Hudson Police	446.48	Mike Reynolds	649.98
Petty Cash - Fred Deppe	50.00	Rhode Island Bar Assoc.	100.00
Petty Cash - Scott Smith	1,872.06	Ryder Trans. Service	3,672.00
Petty Cash - Hudson Fire	1,337.01	Ron Ricard Plumbing & Htg.	85.64
Petty Cash - Patti Bailey	250.00	Richard's Catering	2,405.75
Hazel Philbrick	13.00	Rochester 100, Inc.	32.09
Physio-Control	259.00	Road Agent Association	20.00
Pike Industries, Inc.	241,663.23	Raymond Roberts	297.00
Picture Perfect	4,207.18	Ro-Brand Products, Inc.	3,328.60
Ralph Pill Elect. Supply	3,046.07	Rockingham Cty. Attorney's	40.00
Carl F. Piepora	774.20	Rockingham Cty. Conserv.	120.00
Pine Motor Parts, Inc.	107.76	Rodgers Brothers, Inc.	653.96
Pitney Bowes, Inc.	3,130.90	Captain Gary Rodgers	170.74
Florette Panko	350.00	Joseph Rossino	578.00
P.J. Equipment	805.00	Michael H. Roy	3,325.00
Dan Poliquin Construction	110.00	Royal Transportation	1,440.00
Polex	1,247.00	Michelle Rudolph	200.00
Police Training Systems	150.00	R.W. Distributors	50.00
Powerphone	214.00	S & S Arts & Crafts	816.89
Plodzick & Sanderson	26,840.00	Robert Saratora	110.00
Prentice Hall, Inc.	134.82	H. Daniel & Joan Sarlo	31.14
Everett J. Prescott, Inc.	30,980.97	William & Faith Schaffer	9.26

MONIES PAID

FISCAL YEAR 1989 - 1990

Schwaab, Inc.	37.50	State Chemical Mfg. Co.	226.19
Scott Concrete Products	200.00	State of NH-Dept Emp Sec	4,796.56
Scott's Sales of Hudson	420.00	State of NH - M.V.	146.00
Scot's Tree Services	3,974.00	State of NH - Dept Safety	1,388.19
Scott's Wood Craft	150.00	State of NH - Environ.	116.00
Scottsdale Insurance Co.	9,402.00	State of NH-Subsurface Disp.	3.00
Scottie Industries, Inc.	1,875.00	St. Kathryn's Parish	550.00
Seamans Supply Co., Inc.	408.22	St. Johnsbury Trucking Co.	52.67
Seattle Sheraton Hotel	471.00	Stanbridge Heating & Air	886.25
Sears, Roebuck & Company	1,527.54	The Standard Register	368.95
J. Bradford Seabury	30.85	Henry & Grace Stewart	1,527.06
Seminars International	105.00	Storage Village	490.00
Alan Semple	249.29	Sturm, Ruger & Co., Inc.	50.79
Jean Serino	24.00	Suburban Auto & Truck Pts.	2,864.66
James Sewall	3,500.00	Success Builders	118.00
Sewer Equip. Co. of Florid	1,226.69	Sullivan, Gregg & Horton	273.00
Donna Shea	384.40	Sullivan & Sons	160.00
Shephard's/McGraw-Hill	248.20	Sullivan Tire Company	7,580.11
Sheshunoff Info. Services	412.95	Sunset	54.00
Shooting Sports Supplies	11,104.09	Sunshine Development	6.00
The Sign Stop	27.00	State of New Hampshire	200.00
Donald Simard	690.00	Structural Design Svcs.	13,800.00
Simplex/Time Recorder Co.	478.24	Supt. of Documents	76.00
Sirchie Fingerprint Lab.	287.86	Superior Lamp & Supply	89.07
Sir Speedy Printing Center	529.80	Supreme Court Reporter	70.00
Skelton, Cliff	50.00	Sullivan & Sons	600.00
James J. Slaterry	1,065.00	Allen H. Swanson, Inc.	5,078.00
Smith Farm	218.20	System Industries, Inc.	3,456.00
Michael Gauthier	103.00	Tara Homes, Inc.	582.72
Smith, Scott	128.38	Tate Bros. Paving Co.	9,611.00
Dustin & Suzanne Smith	115.40	Richard & William Tate	20.00
Smith's Plumbing & Htg.	153.72	Taylor Rental	52.40
SMS Computer, Inc.	9,040.00	T Bones Restaurant	55.00
Susan Snide	155.78	Technical Design Service	281.10
Fred Snider	3,508.54	Tee Vee Supply	45.25
Souhegan Mut. Fire Aid Assoc.	180.00	Telegraph Publishing	4,057.31
Soule, Leslie, Zelin	54,776.34	Temple Street Trust	642.00
Sound Decision	325.00	Telephone Co-op	731.78
So. NH Auto Glass Company	400.00	Laura Thibodeau, City of Keen	140.00
Southern NH Water Company	747,670.01	Thompson Publishing Group	733.75
South Main Auto Sales	2,975.00	Ticket-to-Ride Trav. Agency	532.94
Society for the Protection	38.00	Ticor Realty Tax Services	889.00
Specialty Flooring	651.00	Timberland Machines, Inc.	801.60
Sport-About Hudson/Nashua	7,245.24	Tiny's Garage	160.00
Cecile Stagner	12.00	Tom-Ray Office Supply	13,948.71
Craig D. Standbridge	24,500.00	Total Air Supply, Inc.	10.60
St. John the Evangelist	4,340.00	Total Waste Management	176.75
State Street Bank & Trust	510.05	Robert Tousignant	19.85
State Treasurer	445.00	Towers Motor Parts	611.95
St. Joseph Community Svcs.	2,073.00	Town Hudson-Tax Col.	1,055,999.60

MONIES PAID FISCAL YEAR 1989 - 1990

Town of Hudson-Sewer Util.	4,831.15	Vortec, Inc.	115.54
Town of Hudson, Sewer	1,824.27	Voyce	89.88
Traffic Parts	360.61	V.S.H. Realty, Inc.	30.06
Trauma Care Reconditioning	981.00	Darrell Wagner	42,741.29
Treasurer, LMVC	40.00	Wagner Elm Ave. Condos	480.00
Treasurer, State of NH	3,690.00	Wall Street Journal	129.00
Serge Tremblay	168.00	Helen Walsh	14.00
Trimline	1,774.00	Frank Wang	225.00
Trustee of Trust Fund	7.42	Joyce Williamson	2.25
TST Equipment, Inc.	63.75	Shy-Wong & Chao Hau Wang Chen	9.31
Kevin Tucker	72.00	Washington Crime News Svc.	850.00
Tulley Buick-Pontiac Co.	292.29	Waste Management of NH	922,361.50
Typewriter Headquarters	308.55	Weather Service Corp.	125.00
Typewriter/Computer Hdqtrs.	215.00	Clinton Weaver	177.50
Two/Comm, Inc.	315.33	West Publishing Co.	512.75
U-Haul	508.05	Wheeler & Clark	317.16
Ultramarine Divers	1,939.17	Wilner-Greene Assoc.	1,547.00
Unlimited Services	300.00	Sherwin Williams	516.56
Underwood Engineers, Inc.	290.70	Joyce J. Williamson	19.80
Unifirst Corporation	9,539.12	Lynn White	834.16
Union Leader Corp.	1,742.11	R. White Equip. Ctr., Inc.	725.40
United Airlines	388.00	White Mountain Computer	725.00
Uarco, Inc.	9,078.76	R.H. White Construction	14,223.36
USA Glass	15.00	Whitney Pharmacy	10.00
U.S. Postal Service	273.80	Williams Mobile Office	7,165.80
United States Postal Svc.	411.30	Roy Willey	858.02
United Supply, Inc.	62.43	Woodruff, Bruce	57.78
Univ. Microfilms Int'l.	10.75	R.H. Wilson	750.00
University of Delaware	1,825.00	Joseph Wozniak	89.79
Univ. of New Hampshire	140.00	W.T. Supply Co.	12,409.07
Univ. of New Hampshire	179.90	Gary W. Wulf	10,722.86
U.S.A. Glass	35.00	X-Ergon	212.39
U.S. West Marketing	727.00	Yankee Microfilm Co.	4,481.40
Vanguard Crafts	982.84	Anita Yap	60.00
Vanassee/Hangen Assoc.	13,422.15	The Yarmo Company	300.00
Veritechnology Electronics	699.00	Zecco, Inc.	87.00
Videorama, Inc.	1,146.00	Zee Medical Service	376.85
Viking Office Products	284.73	Zep Manufacturing Co.	341.80
Alan & Lynette Vignola	98.29	Ziebart	1,496.00
Paul Villemaire	472.00	Ziggy's Restaurant	341.68
Voisine, Kathleen	7.20		

MONIES EARNED FISCAL YEAR 1989 - 1990

Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.

Abbott, Helen	88.00	Burke, Edmund	337.50
Abbott, John	31,487.50	Burke, Stephen	23,737.46
Accorto, Carlo	38,081.63	Burns, Kevin	40,495.22
Adams, Kenneth	23,207.68	Cameron, Pauline	14,101.95
Alukonis, David	875.00	Campbell, Robert	1,000.00
Angell, Lydia	45,870.79	Carey, Dorothy	23,067.27
Anger, Carla	30,664.18	Carlen, James	875.00
Anger, Joseph	33,200.81	Carlen, Joan	22.00
Anger, Paul	27,700.96	Carrier, Gerald	25,294.49
Annis, Jennifer	5,480.31	Carter, Neal	30,694.10
Arsenault, William	257.25	Cassalia, Donald	37,216.67
Axelson, Melanie	13,381.40	Cesana, John	26,409.81
Babinski, David	1,660.50	Chabonneau, Gary	331.89
Baessler, Lela	167.75	Chesnulevich, Harry	1,641.13
Bailey, Patricia	20,015.90	Chiras, Beverly	8,808.20
Ballou, Gary	472.50	Choate, Jo-Ellen	1,958.50
Balukonis, Paul	33,546.90	Chouinard, Lisa	25,106.72
Bastien, Alfred	28,448.80	Claffey, Daniel	650.00
Beatty, Nicola	1,712.80	Clarke, Donald	435.00
Beaudoin, Annette	3,481.56	Cleveland, Kacy	26,767.20
Becker, Susan	25,148.68	Closs, William	37,525.33
Bedard, Janet	5,713.01	Cloutier, Joyce	1,047.50
Bednar, John	1,500.00	Cole, John	3,514.75
Benton, Elisa	19,129.82	Coleman, Richard	25,325.33
Benton, Stephen	26,898.76	Collishaw, Peter	27,956.53
Bernasconi, Fidele	1,625.00	Coombes, Lolita	9,076.79
Bianchi, Robert	31,352.12	Corcoran, Linda	11,046.67
Bisbing, Eddy	696.00	Corrado, Angelo	22,675.02
Blake, Brian	33,134.94	Cote, Nan	1,625.00
Blinn, Kevin	2,947.13	Coughlin, Charles	1,682.75
Boisvert, Priscilla	27,272.67	Coulombe, Claude	31,122.95
Bordeleau, Roger	10,956.78	Demers, Chris	1,860.75
Boucher, Ellen	11,009.48	Deppe, Jr., Fred	10,999.74
Boucher, Lucille	167.75	Devine, Mark	41,986.66
Boucher, Robert	1,425.13	Dillon, Gary	31,636.14
Boucher, Sheila	480.70	Dilworth, Howard	1,023.00
Bowen, Diane	1,323.70	Dobens, David	31,550.48
Brackett, Albert	59,192.10	Donaruma, Ruth	16,453.63
Breault, Donald	23,099.86	Douglas, Gordon	474.29
Brewer, John	39,505.07	Douglas, Katrina	1,307.24
Briand, Jennifer	24,933.70	Drew, Robert	37,625.69
Briand, Leo	288.75	Drouin, Paula	1,382.63
Briand, Michael	32,841.94	Dube, Steven	25,765.73
Briand, Raymond	35,975.20	Dubowick, Theresa	6,000.00
Brough, Fred	1,719.00	Dubuque, Douglas	23,265.80
Brough, Sharon	2,926.80	Ducharme, Doris	750.00
Brown, Timothy	30,007.32	Dufault, Susan	29,499.28

MONIES EARNED

FISCAL YEAR 1989 - 1990

Includes earnings for overtime, special detail, temporary assignment to position at a higher rate, etc.

Eaton, Lynda	3,566.64	Hydzik, Barbara Ann	18,347.92
Eldridge, Robert	435.00	Hydzik, James	766.01
Emanuelson, Jeffrey	2,889.53	Hydzik, Steven	400.10
Ethier, Richard	39,318.44	Inserra, Robert	169.28
Farland, Olivette	167.75	Jasper, Shawn	1,168.53
Fisher, Jane	596.78	Jennison, David	82.50
Forrence, Jess	38,264.39	Joyal, Diane	3,307.86
Foster, Wendy	22,772.83	Katsohis, Gregory	31,649.18
Fournier, Theresa	210.00	Kearns, Timothy	31,431.84
Franco, David	2,819.73	Keenan, Michael	875.00
Fuller, George	317.50	Kendall, David	24,910.54
Gagnon, Robert	23,337.84	Knoop, Pamela	3,541.99
Gannon, Stephen	9,744.18	Kohnle, Sandra	4,191.75
Gardner, Ronald	38,585.93	Kydd, Anita	790.00
Gendron, Richard	45,239.04	Laine, Patricia	6,320.66
Germain, Roy	492.38	Lamper, Allan	76.88
Gilbert, Charles	2,975.29	Lamper, Christina	17,548.62
Gilbertson, Keith	9,013.84	Lamper, Diane	15,605.20
Glencross, Joan	5,985.76	Lamper, Edward	40,782.23
Golner, Barry	46,860.87	Lamper, Timothy	25,045.53
Gordan, Suzanne	35.75	Landry, Robert	875.00
Gospodarek, Michael	44,707.18	Landry, Sandra	11.00
Gould, Judith	29,261.17	Largy, Edward	8,483.92
Grant, Staci	2,125.00	Lavoie, John	875.00
Greenwood, John	39.38	Lavoie, Marcel	609.93
Grondin, Suzan	8,056.92	Lavoie, Pamela	368.00
Grugan, Paul	36,032.45	Lemaire, Lisa	174.90
Guill, Jeannette	211.25	Lessard, Paul	1,625.00
Hamelin, Jennifer	5,616.88	Libby, Chester	32,115.97
Hamilton, Barbara	4,425.88	Linn, Jane	21,760.56
Hamilton, Sherri	7,522.53	Lister, Christina	1,301.87
Hammond, Leon	107.25	Locke, Barbara	15,576.98
Hanks, Charlene	2,930.15	Long, Jeffrey	4,584.87
Hansen, Todd	33,576.49	Low, Richard	24,221.00
Hatfield, Elaine	20,077.30	Lyons, Steve	1,140.00
Haynes, George	13,858.58	Madigan, Edward	31,419.06
Hefley, Joyce	740.00	Maine, Suzanne	780.00
Hetzer, James	198.25	Manfra, Maryanne	32,144.87
Hill, Robert	201.50	Manor, Peter	215.25
Hiltz, Charles	5,353.32	Marchi, Maryann	96.80
Hook, Jean	102.38	Marshall, Richard	42,675.88
Houle, Richard	437.37	Mason, Brian	46,978.09
Houseman, Randall	1,946.21	McCrady, Donald	46,903.33
Howe, James	369.56	McGivern, Liz	495.72
Hunnewell, Albert	1,625.00	McGrath, Marilyn	750.00
Hurley, Christine	1,108.49	McGraw, Esther	55.00
Hurst, William	41,847.55	McGuire, Vivian	11.00

MONIES EARNED

FISCAL YEAR 1989 - 1990

Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.

McLaughlin, Nancy	3,572.71	Rannie, Karen	23,895.32
McManus, Daniel	73.13	Ratigan, John	38,783.53
McWilliams, Joseph	12.99	Ratte, Ellyn	3,030.41
Meaney, Christopher	2,070.33	Reed, Barry	22,810.17
Meier, Nancy	8,256.30	Reichenbach, Paul	34,368.42
Mello, Raymond	37,757.48	Renzullo, Andrew	1,650.02
Mello, Ronald	38,453.93	Reynolds, Michael	42,631.88
Michaud, Jane	1,504.25	Rice, Abbott	1,625.00
Misek, Susan	156.75	Richardson, Timothy	1,608.00
Mitchell, Joseph	21,124.45	Ricker, Thomas	26,956.49
Mitchell, Kim	15,662.70	Robidoux, Raymond	847.50
Monchamp, Alice	33,544.77	Robinson, Tim	1,443.60
Morgan, Robert	1,040.98	Rodgers, Gary	41,931.62
Morin, David	30,110.04	Rondeau, Albert	31,004.75
Morin, Duane	27,211.64	Roome, Michelle	1,989.88
Morse, Lisa	5,511.89	Rossino, Joseph	38,629.93
Mosnicka, Virginia	651.50	Roy, III, George	25,553.46
Mousseau, Bess	651.50	Rudolph, Michelle	1,095.22
Mousseau, George O.	126.75	Sage, Randall	21,114.42
Murphy, Christine	1,370.27	Sakati, Jacqueline	11.00
Napolitano, David	6,011.25	Sassak, David	20,078.78
Nichols, Cecile	32,731.64	Seabury, Ann	100.75
Nute, Lisa	30,113.23	Semple, Alan	36,338.37
Oleksak, William	29,704.04	Setzer, Loretta	11,725.40
Orlando, Joel	250.00	Sharpe, Paul	32,378.21
O'Donnell, Debra	3,957.95	Shea, Donna	12,369.20
Palladino, III, Edward	750.00	Silver, Peter	2,017.75
Palladino, Jr., Edward	1,725.02	Simard, Robin	2,003.07
Panko, Florette	166.38	Siteman, Michael	230.72
Parker, Raymond	1,389.38	Smith, Raymond	89.38
Patrick, Jean	74.25	Smith, Scott	28,765.43
Patturelli, Josephine	15,890.31	Smith, Virginia	152.36
Pease, Jr., William	39,596.11	Snide, Ann	10,799.10
Pelchat, Janet	2,574.62	Snider, Fred	48,999.60
Pertrain, Diane	1,592.51	Sommers, Brett	1,368.61
Peters, Brian	3,375.00	Spooner, Roger	38,764.33
Peters, Kimberly	1,966.25	Stevenson, Carol	16,006.47
Pfarner, Jane	195.00	Stevenson, Stuart	3,557.20
Phillips, Craig	8,483.22	Sullivan, Arthur	27,055.64
Pike, Neil	22,328.97	Sullivan, Barry	25,567.14
Pion, Sally	348.75	Sullivan, Kevin	35,837.45
Prescott, Cathy	295.00	Sullivan, Thomas	811.50
Preston, William	24,970.97	Tansey, Wilhelmina	2,448.56
Provencal, Reginald	7,105.56	Taylor, David	750.00
Pyne, Michele	6,207.18	Theberge, Neil	2,695.64
Queenan, James	198.00	Thibodeau, Tracy	23,147.74
Ramsay, Leslie	17,121.44	Tousignant, Robert	45,799.16

MONIES EARNED **FISCAL YEAR 1989 - 1990**

Includes earnings for overtime, special detail, temporary assignment to position at higher rate, etc.

Towers, Arthur	162.00	Willey, Jr., Roy	39,900.14
Tuck, Tracy	13,135.45	Williamson, Joyce	7,134.27
Turcotte, Dennis	2,037.39	Wing, Mary	12,921.73
Turcotte, Sharon	1,517.57	Winter, Brian	1,282.31
Tyler, Heather	444.30	Winter, Kevin	2,936.15
Tyler, Kimberly	2,571.25	Wolfenden, Pauline	11,663.19
Tyler, Marilyn	8,550.31	Woodman, Rebecca	1,870.40
Upham, Linda	2,326.13	Woodruff, Bruce	18,483.94
Upham, Timothy	1,238.48	Worth, Bruce	27,554.56
Voisine, Kathleen	20,949.75	Wozniak, Joseph	991.69
Weaver, Jr., Clinton	40,276.82	Wright, Lorraine	3,058.99
Webster, Gary	20,517.60	Young, Gail	2,152.88
Weirs, Janice	357.24	Young, Sophie	750.00
White, Kathleen	44.55	Zakos, Priscilla	23,151.30
Wilcox, John	514.50		

HUDSON ORGANIZATIONS & LEADERS

Alvirne Chapel	Ronald Viens	883-5711
American Legion	Robert Anderson	889-9777
Bafta Federation of the First Baptist Church of Hudson	Jo Drown	882-8639
Beta Sigma Phi Sorority	Lynn Ober	883-9564
Boy Scouts, USA	Robert MacDonald	881-5281
First NH Regiment, Inc.	Steve Rogers	889-1994
Friends of the Hills Memorial Library	Alice Coakley	883-5084
Girl Scouts, USA	Wendy Ann Francis	880-6522
Green Meadows Golf Club	Philip Friel	889-1555
4-H Coordinator	Jolee Chase	673-2510
Hudson Chamber of Commerce	Amy LaChance	889-4731
Hudson Day Extension Group	Ruth Parker	883-2417
Hudson Firefighters Relief Assoc.	Deputy Weaver	886-6021
Hudson Fish & Game Club	Dennis Boyko	883-4514
Hudson Fortnightly Club	Rene Beaulieu	882-5701
Hudson Grange No. 11	B. Richard Bailey	880-8615
Hudson Historical Society	Donald MacIntyre	882-9522
Hudson Junior Women's Club	Joan Rohr	889-3182
Hudson Kiwanis	Dan Zelonis	882-1741
Hudson Lioness Club	Rita Dubowik	880-9376
Hudson Lions Club	Kenneth Mason	882-7152
Hudson Rotary Club	Marg Soper	882-2741
Hudson Senior Citizens Club	Leo Tetrault	883-4469
Hudson VFW Post	Manuel Biskaduros	882-5630
Hudson VFW Ladies Auxiliary	Doris Clark	880-6439
Knights of Columbus	Stan Polan	888-0411
Ladies Guild of St. John's	Jean Brown	883-3682
Suburban Kidettes	Lou Campidelli	880-7999
Suburbanettes	Lou Campidelli	880-7999
Wattanick Grange No. 327	Claudia Boucher	882-0277

**TOWN OF HUDSON
NEW HAMPSHIRE**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

JUNE 30, 1990

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Hudson and the combining and individual fund financial statements of the Town as of and for the year ended June 30, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hudson at June 30, 1990, and the results of its operations and the changes in financial position of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town at June 30, 1990, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

PLODZIK & SANDERSON
Professional Association

August 17, 1990

GENERAL PURPOSE

FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF HUDSON
Combined Balance Sheet — All Fund Types and Account Groups
June 30, 1990

Assets and Other Debits	Governmental Fund Types			Fiduciary	Account	Totals	
	Fund Types			Group	(Memorandum Only)		
	General	Special Revenue	Capital Projects	Trust and Agency	General Long-Term Debt	June 30, 1990	June 30, 1989
Assets							
Cash and Equivalents	\$ 5,843,401	\$1,475,052	\$	\$ 967,312	\$	\$ 8,285,765	\$ 7,474,219
Receivables (Net of Allowances For Uncollectibles)							
Taxes	1,076,954					1,076,954	945,878
Accounts	45,437	241,027				286,464	331,240
Special Assessments							
Current	571,993	91,145				663,138	600,775
Non-current	2,909,276	592,775				3,502,051	3,116,236
Intergovernmental		4,086	11,170			15,256	355,303
Other	24,380		17,229	114,866		156,475	127,505
Interfund Receivables	1,607,265	36,747	814,489	65,703		2,524,204	2,273,474
Elderly Tax Liens	40,124					40,124	51,919
Elderly Tax Liens Reserved							
Until Collected	(40,124)					(40,124)	(51,919)
Prepaid Items	8,270					8,270	15,621

EXHIBIT A (Continued)

	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals (Memorandum Only)	
				Trust and Agency	General Long-Term Debt	June 30, 1990	June 30, 1989
	General	Special Revenue	Capital Projects				
Assets and Other Debits							
Other Debits							
Amount To Be Provided For Retirement of General Long-Term Debt						4,689,250	5,200,000
TOTAL ASSETS							
AND OTHER DEBITS	\$12,086,976	\$2,440,832	\$ 842,888	\$1,147,881	\$4,689,250	\$21,207,827	\$20,440,251
Liabilities and Equity							
Liabilities							
Accounts Payable	\$ 20,767	\$ 2,692	\$	4,777	\$	28,236	\$ 61,893
Accrued Interest Payable							43,873
Compensated Absences Payable						239,250	
Contracts Payable			13,054			13,054	431
Retainage Payable			18,183			18,183	48,134
Intergovernmental Payable				17,816		17,816	16,276
Interfund Payables	913,970	494,405	1,110,861	4,968		2,524,204	2,271,038
Escrow and Performance Deposits				824,707		824,707	615,203
Deferred Tax Revenues	9,630,544	592,775				10,223,319	8,812,540
Other Deferred Revenues	36,008					36,008	30,242
Bond Anticipation Notes Payable			1,320,000			1,320,000	1,456,000
General Obligation Debt Payable						4,450,000	5,200,000
Total Liabilities	10,601,289	1,089,872	2,462,098	852,268	4,689,250	19,694,777	18,555,630

EXHIBIT A (Continued)

	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Trust and Agency	General Long-Term Debt	June 30, 1990	June 30, 1989
Equity							
Fund Balances							
Reserved For Endowments				156,221		156,221	150,703
Reserved For Encumbrances	733,079	135,133				868,212	752,029
Reserved For Special Purposes		582,193	122,368	139,392		843,953	469,322
Unreserved							
Designated For							
Special Purposes		2,448				2,448	1,584
Undesignated (Deficit)	752,608	631,186	(1,741,578)			(357,784)	510,983
Total Equity	1,485,687	1,350,960	(1,619,210)	295,613		1,513,050	1,884,621
TOTAL LIABILITIES							
AND EQUITY	\$12,086,976	\$2,440,832	\$ 842,888	\$1,147,881	\$4,689,250	\$21,207,827	\$20,440,251

The notes to the financial statements are an integral part of this statement.

**EXHIBIT B
TOWN OF HUDSON**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1990**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects		June 30, 1990	June 30, 1989
<u>Revenues</u>						
<u>Taxes</u>						
Licenses and Permits	\$22,790,600	\$	\$		\$22,790,600	\$20,005,143
Intergovernmental	1,655,464				1,655,464	1,651,275
Charges For Services	962,839	62,479	26,253		1,051,571	1,364,112
Miscellaneous	196,005	1,476,911			1,672,916	1,598,299
	495,101	180,617	816	10,981	687,515	646,499
<u>Other Financing Sources</u>						
<u>Operating Transfers In</u>	102,479	361,318	546,080		1,009,877	1,778,961
<u>Total Revenues and Other Financing Sources</u>	26,202,488	2,081,325	573,149	10,981	28,867,943	27,044,289
<u>Expenditures</u>						
<u>Current</u>						
General Government	2,548,755				2,548,755	2,024,091
Public Safety	3,632,628	53,195			3,685,823	3,602,365
Highways, Streets, Bridges	1,561,146				1,561,146	1,383,849
Sanitation	1,209,804	353,849			1,563,653	1,616,889
Health	92,136				92,136	64,016
Welfare	29,418				29,418	14,941

EXHIBIT B (Continued)

	Governmental Fund Types			Fiduciary	Totals	
	General	Special	Capital,	Fund Type	(Memorandum Only)	
		Revenue	Projects	Expendable	June 30,	June 30,
				Trust	1990	1989
Culture and Recreation	196,140	361,593			557,733	496,887
Capital Outlay	192,153	2,115	916,048		1,110,316	2,017,439
Debt Service						
Principal	336,739	413,261			750,000	820,000
Interest and Fiscal Charges	301,601	155,462			457,063	490,857
Other Financing Uses						
Operating Transfers Out	16,644,114	100,000	144,875		16,888,989	15,635,974
Total Expenditures and						
Other Financing Uses	26,744,634	1,439,475	1,060,923		29,245,032	28,167,308
Excess (Deficiency) of Revenues						
and Other Financing Sources						
Over (Under) Expenditures and	(542,146)	641,850	(487,774)	10,981	(377,089)	(1,123,019)
Other Financing Uses	2,027,833	709,110	(1,131,436)	128,411	1,733,918	2,856,937
Fund Balances — July 1	\$1,485,687	\$1,350,960	(\$1,619,210)	\$139,392	\$1,356,829	\$1,733,918
Fund Balances — June 30						

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF HUDSON
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended June 30, 1990

	General Fund			Special Revenue Funds			Totals	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	(Memorandum Only)	
Revenues								
Taxes	\$22,489,910	\$22,790,600	\$ 300,690	\$		\$	\$22,489,910	\$22,790,600
Licenses and Permits	1,684,300	1,655,464	(28,836)				1,684,300	1,655,464
Intergovernmental	962,839	962,839			62,479	62,479	962,839	1,025,318
Charges for Services	244,420	196,005	(48,415)	1,184,027	1,476,911	292,884	1,428,447	1,672,916
Miscellaneous	291,457	495,101	203,644		180,617	180,617	291,457	675,718
	100,000	102,479	2,479	358,350	361,318	2,968	458,350	463,797
Other Financing Sources								
Operating Transfers In								5,447
Total Revenues and								
Other Financing Sources	25,772,926	26,202,488	429,562	1,542,377	2,081,325	538,948	27,315,303	28,283,813
								968,510
Expenditures								
Current								
General Government	2,428,841	2,548,755	(119,914)				2,428,841	2,548,755
Public Safety	3,836,517	3,632,628	203,889		53,195	(53,195)	3,836,517	3,685,823
Highways, Streets, Bridges	1,877,979	1,561,146	316,833				1,877,979	1,561,146
Sanitation	1,285,058	1,209,804	75,254	515,304	353,849	161,455	1,800,362	1,563,653
Health	91,051	92,136	(1,085)				91,051	92,136
Welfare	15,500	29,418	(13,918)				15,500	29,418
								(13,918)
								(119,914)
								150,694
								316,833
								236,709
								(1,085)
								(13,918)

EXHIBIT C (Continued)

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
			Variance			Variance			Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Culture and Recreation	202,726	196,140	6,586	358,350	361,593	(3,243)	561,076	557,733	3,343
Capital Outlay	513,776	192,153	321,623		2,115	(2,115)	513,776	194,268	319,508
Debt Service									
Principal	387,935	336,739	51,196	413,261	413,261		801,196	750,000	51,196
Interest and Fiscal Charges	376,894	301,601	75,293	155,462	155,462		532,356	457,063	75,293
Other Financing Uses									
Operating Transfers Out	16,520,143	16,644,114	(123,971)	100,000	100,000		16,620,143	16,744,114	(123,971)
Total Expenditures and									
Other Financing Uses	27,536,420	26,744,634	791,786	1,542,377	1,439,475	102,902	29,078,797	28,184,109	894,688
Excess (Deficiency) of Revenues and									
Other Financing Sources Over									
(Under) Expenditures and Other									
Financing Uses	(1,763,494)	(542,146)	1,221,348		641,850	641,850	(1,763,494)	99,704	1,863,198
Fund Balances — July 1	2,027,833	2,027,833		709,110	709,110		2,736,943	2,736,943	
Fund Balances — June 30	\$ 264,339	\$1,485,687	\$1,221,348	\$ 709,110	\$1,350,960	\$641,850	\$ 973,449	\$ 2,836,547	\$1,863,198

The notes to the financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF HUDSON
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1990

	Fiduciary Fund Type Nonexpendable Trust Funds		Totals (Memorandum Only)	
	<u>Town</u>	<u>Library</u>	<u>June 30, 1990</u>	<u>June 30, 1989</u>
<u>Operating Revenues</u>				
<u>New Funds</u>	\$ 700	\$	\$ 700	\$ 1,000
Interest and Dividends	12,563	1,684	14,247	13,082
<u>Total Operating Revenues</u>	13,263	1,684	14,947	14,082
<u>Operating Expenses</u>				
Trust Income Distributions	6,178	283	6,461	9,473
Transfers Out	2,968		2,968	2,435
<u>Total Operating Expenses</u>	9,146	283	9,429	11,908
<u>Net Income</u>	4,117	1,401	5,518	2,174
<u>Fund Balances — July 1</u>	131,924	18,779	150,703	148,529
<u>Fund Balances — June 30</u>	\$136,041	\$20,180	\$156,221	\$150,703

The notes to the financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF HUDSON
Combined Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1990

	Fiduciary Fund Type Nonexpendable Trust Funds		Totals (Memorandum Only)	
	<u>Town</u>	<u>Library</u>	<u>June 30, 1990</u>	<u>June 30, 1989</u>
<u>Sources of Working Capital</u>				
<u>Operations</u>				
Net Income	\$ 4,117	\$1,401	\$ 5,518	\$2,174
<u>Elements of Net Increase In Working Capital</u>				
Cash	\$10,834	\$1,401	\$12,235	\$2,174
Interfund Payable	(2,968)		(2,968)	
Accounts Payable	(3,749)		(3,749)	
<u>Net Increase In Working Capital</u>	<u>\$ 4,117</u>	<u>\$1,401</u>	<u>\$ 5,518</u>	<u>\$2,174</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF HUDSON
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1990

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Hudson have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Hudson includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund — The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Conservation Commission, Hills Memorial Library, CAP/Impact

Fees, Narcotics Control Assistance Program, and Sewer Department Funds.

Capital Projects Funds — Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUNDS

Trust and Agency Funds — Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Non-expendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond, Planning Board Fees Deposits, and Sewer Ordinance Deposits Funds are shown in this fund type.

ACCOUNT GROUPS (FIXED ASSETS AND LONG-TERM LIABILITIES)

All governmental funds are accounted for on a spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Account Group for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined, and “available” means collectible within

the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town adopts an annual budget in accordance with local ordinances. This budget is adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General and Special Revenue Funds. The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Project-length financial plans are adopted for all Capital Projects Funds. State Statutes require balanced budgets, but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1989-90, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$1,030,000
Beginning Fund Balance —	
Reserved for Encumbrances	<u>733,494</u>
Total Use of Beginning Fund Balance	<u><u>\$1,763,494</u></u>

E. Fund Balance

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that that portion is not appropriable for expenditures, is shown as reserved.

Reserved for Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at June 30, 1990 is detailed in Exhibit A-2 and totals \$733,079.

The Special Revenue Funds reserve for encumbrances is as follows:

<u>Sewer Fund</u>	
Construction	\$115,133
Engineering	<u>20,000</u>
<u>Total</u>	<u><u>\$135,133</u></u>

Reserved for Special Purposes

The \$843,953 of fund balances reserved for special purposes represents the following:

Fund	Amount	Purpose
<u>Expendable Trust Funds</u>		
Capital Reserve	\$106,585	Legally reserved for capital outlay
Library Building	32,807	Reserved for library expansion
Capital Projects	122,368	Balance of written contracts
<u>Special Revenue</u>		
Sewer Fund	572,911	Capital assessments reserved for future expansion of the sewer system
Narcotics Control Assistance Fund	9,282	Drug forfeiture monies legally reserved for expenses related to drug investigations
	<u><u>\$843,953</u></u>	

Reserved for Endowments

The \$156,221 reserved for endowments represents the balance of trust funds which must be held for investment is expended for specific purposes.

F. Cash and Investments

At year end, the carrying amount of the Town's deposits is \$8,285,765 and the bank balance is \$8,146,744. Of the bank balance, \$523,855 was covered by Federal depository insurance and \$2,714,000 was collateralized. The balance of \$4,908,889 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

G. Accumulated Unpaid Vacation

Accumulated unpaid vacation is not accrued in the governmental funds using the modified accrual basis of accounting. Non-union employees are granted vacation days in varying amounts based on length of service. The estimated value of unpaid vacation pay is \$87,427.

H. Earned Time

All union employees accumulate Earned Time. Earned Time is an alternative approach to the traditional manner of covering absence for vacation, personal leave days, sick leave, jury duty, and military leave. Instead of dividing benefits into a specific number of days for each benefit, Earned Time puts these days together into a single benefit. Earned Time days can be used for a variety of purposes, including a payment in cash at the time of voluntary termination. Earned Time is available as soon as it is "earned". The exact number of Earned Time days available each year will depend on the years of service to the Town. Earned Time is also not accrued in the governmental funds using the modified accrual basis of accounting. The estimated value of earned time is \$151,823.

I. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

J. Taxes Collected for Others

The property taxes collected by the Town include taxes levied for the Hudson School District and Hillsborough County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

K. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Hudson annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's

ability to meet its current and future obligations. This practice is consistent with the previous year.

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year with interest accruing at a rate of 12% of bills outstanding for more than thirty days.

The May first billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1989-90 was \$349,642 and expenditures amounted to \$683,546.

As prescribed by law, the tax collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

L. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

M. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at June 30, 1990 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$1,607,265	\$ 913,970
<u>Special Revenue Funds</u>		
Hills Memorial Library	27,026	
Conservation Commission	4,523	
Narcotics Control Fund	5,198	
Sewer Fund		494,405
<u>Capital Projects Funds</u>		
Central Street Reconstruction		158,075

Sewer Facilities Project		225,415
Sagamore Industrial Park Sewer		261,180
Landfill Closure	686,710	
Sagamore Park Sanitary Sewer	53,327	
Rescue Truck/Ambulance	703	
Flume Modifications		271
Nevens/Gordon/Sheraton Sewer	51,118	
Street Light Conversion	22,631	
Engine No. 4		122,221
Tanker No. 1		94,313
Taylor Falls Bridge		249,386
Nonexpendable Town Trusts		2,968
<u>Agency Funds</u>		
Developers Performance Bonds		2,000
Sewer Ordinance Deposits	37,962	
Planning Board Fee Deposits	27,741	
<u>Totals</u>	<u>\$2,524,204</u>	<u>\$2,524,204</u>

N. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

O. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

NOTE 2 – CHANGES IN LONG-TERM DEBT

A. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended June 30, 1990.

	<u>General Obligation Debt</u>
Payable, July 1, 1989	\$5,200,000
Retired	<u>750,000</u>
Payable, June 30, 1990	<u>\$4,450,000</u>

General obligation debt payable at June 30, 1990 is comprised of the following individual issues:

\$5,045,000 1985 Public Improvement Bonds due in annual installments of \$345,000 in 1986-87, \$350,000 through 1992-93, \$325,000 through 2000-2001; interest is variable from 7.60% to 8.10%	\$3,650,000
\$4,950,000 1979 Sewer Serial Bonds due in annual installments of \$400,000 through November 1, 1991; interest at 6.20%. (This issue is partially funded by an annual grant from the State of New Hampshire.)	800,000
<u>Total</u>	<u>\$4,450,000</u>

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1990, including interest payments, are as follows:

Annual Requirements to Amortize General Obligation Debt			
Fiscal Year Ending June 30,	General Obligation Debt		
	Principal	Interest	Total
1991	\$ 750,000	\$ 307,150	\$1,057,150
1992	750,000	255,750	1,005,750
1993	350,000	216,750	566,750
1994	325,000	191,100	516,100
1995	325,000	166,400	491,400
1996-2001	1,950,000	468,325	2,418,325
<u>Totals</u>	<u>\$4,450,000</u>	<u>\$1,605,475</u>	<u>\$6,055,475</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At June 30, 1990, the Town of Hudson is using an equalized value of \$1,169,612,930 and a legal debt margin of \$20,468,226.

B. Compensated Absences

The Town has recognized \$239,250 as an accrued liability for compensated absences which is reflected in the General Long-term Debt Account Group.

<u>Total Long-term Debt</u>	
General Obligation	\$4,450,000
Compensated Absences Payable	<u>239,250</u>
<u>Total</u>	<u>\$4,689,250</u>

NOTE 3 – DEFINED BENEFIT PENSION PLAN

The Town of Hudson participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined-benefit contributory retirement plan, administered by the State of New Hampshire which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended June 30, 1990 was \$3,724,546; the Town's total payroll was \$4,161,795.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. The Town's contribution rates were 5.53% for police, 9.29% for firemen and 2.67% for all other employees. The contribution requirements for the year ended June 30, 1990 were \$434,001, which consisted of \$172,206 from the Town of Hudson and \$261,795 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$917,349,545. The system's net assets available for benefits on June 30, 1988 (valued at a five-year moving market average and based on an actuarial valuation as of June 30, 1985) were estimated at \$820,594,912. No more recent figures are available at this time. The percentage that the Town of Hudson has in relation to the entire plan cannot be determined.

NOTE 4 – TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at June 30, 1990 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery	\$ 78,543	\$ 3,496
Welfare	5,000	8,063
Library	30,367	
School	500	
Alvirne Chapel	10,000	
General Purpose		72
Zylonis Trust	10,000	10,180
<u>Total Nonexpendable</u>	<u>\$134,410</u>	<u>\$21,811</u>
		<u>Expendable</u>
<u>Capital Reserve Funds</u>		
Library Expansion		\$23,893
Capital Assessment		80,823
Lowell River Road		1,869
<u>Other Town Trusts</u>		
Library Building Funds		32,807
<u>Total Expendable</u>		<u>139,392</u>
<u>Total All Trust Funds</u>		<u>\$295,613</u>

NOTE 5 – LITIGATION

There are various claims and suits against the Town presently pending involving claims for personal injury, tax appeals and miscellaneous cases.

Taylor vs. Hudson et al.

The plaintiff in this case, the widow of a Town employee, alleges that the death of her husband was brought about by the negligent actions of the deceased's co-workers. If the employees are found negligent, the Town may have to indemnify them. There is no insurance coverage for this purpose. The case has the potential to be a material liability to the Town; however, in the opinion of management, the ultimate disposition of this case cannot be reasonably determined at this time.

The other suits against the Town, in management's conclusion, will not have a material effect on the financial position of the Town.

NOTE 6 – CAPITAL PROJECTS FUND

A. The following Capital Projects are in a deficit position at June 30, 1990:

<u>Project</u>	<u>Deficit</u> <u>June 30, 1990</u>
Central Street Reconstruction	\$ 158,075
Derry Street	470,000
Sewer Facilities	225,415
Sagamore Industrial Park Sewer	261,180
Sagamore Park Sanitary Sewer	327,858
Rescue Truck/Ambulance	99,297
Flume Modification	271
Nevens/Gordon/Sheraton Sewer	228,441
Street Light Conversion	48,970
Tanker No. 1	94,313
Engine No. 4	122,221
Taylor Falls Bridge	269,879
<u>Total</u>	<u>\$2,305,920</u>

Generally, these deficits arise because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the projects are not recognized on the financial statements until issued.

The projects listed below are in a deficit position beyond any long-term borrowing revenue source.

Central Street Reconstruction — The remaining balance is to be paid by the sewer utility rate.

Sewer Facilities — State Aid Water Pollution monies to be received in the next two years will be used to fund this project's deficit.

Sagamore Industrial Park Sewer and Sanitary Sewer — Bond authorization of \$375,000 will be used. The Town intends to bond the remaining balance of \$214,000 in the future.

Street Light Conversion — This project will be subsidized from the General Fund budget in the ensuing fiscal year.

Taylor Falls Bridge — To be subsidized from the General Fund budget in the ensuing fiscal year.

B. Bonds or Notes Authorized – Unissued

The following bond issues have been authorized:

<u>Project</u>	<u>Resolution</u>	<u>Amount Remaining</u>
Derry Street	87-11	\$ 470,000
Rescue Truck/Ambulance	87-26	100,000
Sagamore Park Sanitary Sewer	88-49	375,000
Nevens/Gordon/Sheraton Sewer	88-50	275,000
Fire Department Engine No. 4	90-27	185,000
Fire Department Tanker No. 1	90-28	95,000
Taylor Falls Bridge	90-30	250,000
<u>Total</u>		<u>\$1,750,000</u>

C. Bond Anticipation Notes Payable

<u>Bank</u>	<u>Amount</u>	<u>Due Date</u>	<u>Rate (%)</u>
BankEast	\$ 570,000	July 18, 1990	7.00%
BankEast	<u>750,000</u>	July 18, 1990	7.00%
	<u>\$1,320,000</u>		

NOTE 7 – OPERATING LEASES

The Town is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights, and therefore the results of the lease agreements are not reflected in the Town's General Long-term Debt Account Group.

The following is a schedule by years of rental payments required under an operating lease for a copier that has a remaining lease term in excess of one year as of June 30, 1990:

<u>Fiscal Year Ending June 30,</u>	<u>Amount</u>
1991	\$ 8,040
1992	8,040
1993	<u>8,040</u>
<u>Totals</u>	<u>\$24,120</u>

NOTE 8 – DEFERRED REVENUES

Deferred revenues as of June 30, 1990 consist of the following:

Deferred Tax Revenues

Prepaid Property Taxes	\$ 6,718,892
Prepaid Special Assessments	6,590
<u>Deferred Special Assessments Receivable</u>	
Sagamore Industrial Park	2,608,853
Clement Industrial Park	300,423
Frenette Drive	81,407
Nevens/Gordon/Sheraton Project	87,962
Belknap	320,273
Capital Assessments (Sewer Hook-ups)	98,919
	<u>\$10,223,319</u>

Other Deferred Revenues

Animal Control Donations (to be appropriated in subsequent periods)	<u>\$ 36,008</u>
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**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS**

EXHIBIT A-1
TOWN OF HUDSON
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1990

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	\$22,014,991	\$22,041,738	\$ 26,747
Yield	100	698	598
Land Use Change	1,000	5,000	4,000
Betterment Assessments	329,619	414,193	84,574
Interest and Penalties on Taxes	144,200	328,971	184,771
Total Taxes	<u>22,489,910</u>	<u>22,790,600</u>	<u>300,690</u>
Licenses and Permits			
Motor Vehicle Permit Fees	1,600,050	1,525,288	(74,762)
Dog Licenses	4,500	3,646	(854)
Business Licenses, Permits and Fees	74,750	112,667	37,917
Boat Registration Fees	5,000	13,863	8,863
Total Licenses and Permits	<u>1,684,300</u>	<u>1,655,464</u>	<u>(28,836)</u>
Intergovernmental Revenues			
State			
Shared Revenue	210,611	210,611	
Business Profits Tax	395,926	395,926	
Highway Block Grant	226,387	226,387	
State Aid to Water Pollution Projects	<u>129,915</u>	<u>129,915</u>	
Total Intergovernmental Revenues	<u>962,839</u>	<u>962,839</u>	
Charges for Services			
Income from Departments			
Planning and Zoning	20,000	10,540	(9,460)
Ambulance	60,000	38,259	(21,741)
Cablevision	33,000	39,459	6,459
Other Departments	<u>131,420</u>	<u>107,747</u>	<u>(23,673)</u>
Total Charges for Services	<u>244,420</u>	<u>196,005</u>	<u>(48,415)</u>
Miscellaneous Revenues			
Interest on Deposits	250,000	433,445	183,445
Sale of Town Property	2,500	14,595	12,095
Donations	19,657	18,657	(1,000)
Other	<u>19,300</u>	<u>28,404</u>	<u>9,104</u>
Total Miscellaneous Revenues	<u>291,457</u>	<u>495,101</u>	<u>203,644</u>

EXHIBIT A-1 (Continued)

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Other Financing Sources			
Operating Transfers In			
Interfund Transfers			
Special Revenue Fund			
Sewer Department	100,000	100,000	
Trust and Agency Funds		2,479	2,479
Total Other Financing Sources	<u>100,000</u>	<u>102,479</u>	<u>2,479</u>
Total Revenues and Other Financing Sources	<u>25,772,926</u>	<u>\$26,202,488</u>	<u>\$429,562</u>
Unreserved Fund Balance Used to Reduce Tax Rate	<u>1,030,000</u>		
Total Revenues, Other Financing Sources and Use of Fund Balance	<u>\$26,802,926</u>		

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-2
TOWN OF HUDSON
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1990

	Encumbered From 1988-89	Appropriations 1989-90	Expenditures Net of Refunds	Encumbered To 1990-91	(Over) Under Budget
Current					
General Government					
Town Officers' Expenses	\$ 495	\$ 92,373	\$ 94,627	\$ 2,616	(\$ 4,375)
Town Clerk/Tax Collector		144,961	137,936		7,025
Town Executive Administrator		141,140	127,707	2,000	11,433
Election and Registration Expenses		29,112	23,319		5,793
General Government Buildings		57,511	58,611		(1,100)
Assessing Department		82,582	77,816		4,766
Planning and Zoning		185,620	169,892	7,000	8,728
Legal Expenses		159,942	148,745		11,197
Insurance		398,500	398,131		369
Unemployment Compensation		1,300	1,300		
Town Engineer	25,000	245,897	189,587	28,345	52,965
Finance Department	2,790	364,032	336,662	15,000	15,160
Other	37,994	109,950	100,876	21,497	25,571
Overlay		349,642	683,546		(333,904)
Total General Government	<u>66,279</u>	<u>2,362,562</u>	<u>2,548,755</u>	<u>76,458</u>	<u>(196,372)</u>

EXHIBIT A-2 (Continued)

	Encumbered From 1988-89	Appropriations 1989-90	Expenditures Net of Refunds	Encumbered To 1990-91	(Over) Under Budget
Public Safety					
Police Department		1,835,168	1,668,515	18,413	148,240
Fire Department		1,916,191	1,882,398	37,114	(3,321)
Building Inspection	5,000	80,158	81,715	5,688	(2,245)
Total Public Safety	<u>5,000</u>	<u>3,831,517</u>	<u>3,632,628</u>	<u>61,215</u>	<u>142,674</u>
Highways, Streets, Bridges					
Town Maintenance	1,483	61,642	58,638		4,487
General Highway Department Expenses		1,606,410	1,497,426	84,662	24,322
Public Works Center	197,644		5,082	192,562	
Taylor Falls Bridge Maintenance		10,800			10,800
Total Highways, Streets, Bridges	<u>199,127</u>	<u>1,678,852</u>	<u>1,561,146</u>	<u>277,224</u>	<u>39,609</u>
Sanitation					
Solid Waste Disposal	2,437	1,219,290	1,205,229	13,655	2,843
Underground Storage Tanks	63,331		4,575	58,756	
Total Sanitation	<u>65,768</u>	<u>1,219,290</u>	<u>1,209,804</u>	<u>72,411</u>	<u>2,843</u>
Health					
Hospitals and Ambulances		19,437	15,623		3,814
Animal Control		71,614	76,513		(4,899)
Total Health		<u>91,051</u>	<u>92,136</u>		<u>(1,085)</u>

EXHIBIT A-2 (Continued)

	Encumbered From 1988-89	Appropriations 1989-90	Expenditures Net of Refunds	Encumbered To 1990-91	(Over) Under Budget
Welfare					
General Assistance		14,500	29,418		(14,918)
Aid to the Disabled		1,000			1,000
Total Welfare		15,500	29,418		(13,918)
Culture and Recreation					
Parks and Recreation		145,526	138,940	5,000	1,586
Patriotic Purposes		1,200	1,200		
Community Grants		56,000	56,000		
Total Culture and Recreation		202,726	196,140	5,000	1,586
Capital Outlay					
Robinson Pond Spillway	61,863		20	61,843	
Lowell River Road Corridor	21,608			21,608	
Cross Street Extension	81,068				81,068
Burns Hill Road Reconstruction	47,890			47,890	
Merrill Park Boat Ramp	24,777			24,777	
Ferry Street/Chase Street Signal	5,720				
Lowell/Central Bridge	12,000				
Central Station Roof		37,000	4,106	38,614	
HVAC Central Station		32,250	15,012	29,238	
Base Station Upgrade		13,500	11,097	2,403	
SCBA Replace		26,300	26,603		(303)
Rescue Equipment Upgrade		51,500	51,516		(16)
		68,000	54,223	13,777	
		10,000	9,379	621	

EXHIBIT A-2 (Continued)

	Encumbered From 1988-89	Appropriations 1989-90	Expenditures Net of Refunds	Encumbered To 1990-91	(Over) Under Budget
Fire Alarm Conversion		20,300	20,197		103
Total Capital Outlay	<u>254,926</u>	<u>258,850</u>	<u>192,153</u>	<u>240,771</u>	<u>80,852</u>
Debt Service					
Principal of Long-term Debt		387,935	336,739		51,196
Interest Expense — Long-term Debt		376,894	221,191		155,703
Interest Expense — Tax Anticipation Notes			80,410		(80,410)
Total Debt Service		<u>764,829</u>	<u>638,340</u>		<u>126,489</u>
Other Financing Uses					
Operating Transfers Out					
Interfund Transfers					
Special Revenue Funds					
Public Library		352,861	349,450		3,411
Conservation Commission		8,900	8,900		
Capital Project Funds	142,394	131,429	401,205		(127,382)
Intergovernmental Transfers					
School District Assessment		14,190,864	14,190,864		
County Tax Assessment		1,693,695	1,693,695		
Total Operating Transfers Out	<u>142,394</u>	<u>16,377,749</u>	<u>16,644,114</u>		<u>(123,971)</u>
Total Appropriations, Expenditures and Other Financing Uses	<u>\$733,494</u>	<u>\$26,802,926</u>	<u>\$26,744,634</u>	<u>\$733,079</u>	<u>\$ 58,707</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF HUDSON
General Fund
Statement of Changes in Unreserved — Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1990

Unreserved — Undesignated		
Fund Balance — July 1	\$1,294,339	
Deductions		
Unreserved Fund Balance Used		
To Reduce the 1989-90 Tax Rate	<u>1,030,000</u>	
		\$264,339
Additions		
1989-90 Budget Summary		
Revenue Surplus (Exhibit A-1)	\$ 429,562	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>58,707</u>	
1989-90 Budget Surplus		<u>488,269</u>
Unreserved — Undesignated		
Fund Balance — June 30		<u><u>\$752,608</u></u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-1
TOWN OF HUDSON
Special Revenue Funds
Combining Balance Sheet
June 30, 1990

	Hills Memorial Library	Conservation Commission	Narcotics Control Assistance Program	CAP/Impact Fees Fund	Sewer Department	Totals	
						June 30, 1990	June 30, 1989
ASSETS							
Cash and Equivalents	\$49,502	\$25,324	\$	\$611,259	\$ 788,967	\$1,475,052	\$1,031,038
Receivables							
Accounts					241,027	241,027	273,548
Special Assessments							
Current					91,145	91,145	86,567
Non-current					592,775	592,775	430,818
Intergovernmental			4,086			4,086	5,103
Interfund Receivables	27,026	4,523	5,198			36,747	24,591
TOTAL ASSETS	<u>\$76,528</u>	<u>\$29,847</u>	<u>\$9,284</u>	<u>\$611,259</u>	<u>\$1,713,914</u>	<u>\$2,440,832</u>	<u>\$1,851,665</u>
LIABILITIES AND EQUITY							
Liabilities							
Accounts Payable	\$ 2,627	\$	\$	\$	\$ 65	\$ 2,692	\$ 133
Interfund Payables					494,405	494,405	701,044
Deferred Revenue					592,775	592,775	441,378
Total Liabilities	<u>2,627</u>				<u>1,087,245</u>	<u>1,089,872</u>	<u>1,142,555</u>

EXHIBIT B-1 (Continued)

	Hills Memorial Library	Conservation Commission	Narcotics Control Assistance Program	CAP/Impact Fees Fund	Sewer Department	Totals	
						June 30, 1990	June 30, 1989
Equity							
Fund Balances							
Reserved for Encumbrances					135,133	135,133	16,535
Reserved for Special Purposes			9,282		572,911	582,193	295,986
Unreserved							
Designated for Special Purposes	2,448					2,448	1,584
Undesignated	71,453	29,847	2	611,259	(81,375)	631,186	395,005
Total Equity	73,901	29,847	9,284	611,259	626,669	1,350,960	709,110
TOTAL LIABILITIES AND EQUITY	\$76,528	\$29,847	\$9,284	\$611,259	\$1,713,914	\$2,440,832	\$1,851,665

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-2
TOWN OF HUDSON
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1990

	Hills			Narcotics Control			Totals	
	Memorial Library	Conservation Commission	Assistance Program	CAP/Impact Fees Fund	Sewer Department		June 30, 1990	June 30, 1989
Revenues								
Intergovernmental Revenues	\$	\$	\$62,479	\$	\$	\$	62,479	\$ 55,046
Charges for Services	4,258				1,472,653	1,476,911		1,324,181
Miscellaneous	7,037	1,293		133,568	38,719	180,617		195,465
Other Financing Sources								
Operating Transfers In	352,418	8,900				361,318		289,742
Total Revenues and Other Financing Sources	<u>363,713</u>	<u>10,193</u>	<u>62,479</u>	<u>133,568</u>	<u>1,511,372</u>	<u>2,081,325</u>		<u>1,864,434</u>
Expenditures								
Current								
Public Safety			53,195			53,195		55,046
Sanitation					353,849	353,849		302,419
Culture and Recreation	357,216	4,377				361,593		295,718
Capital Outlay				2,115		2,115		32,593
Debt Service								
Principal					413,261	413,261		405,630
Interest and Fiscal Charges					155,462	155,462		164,802

EXHIBIT B-2 (Continued)

	Hills Memorial Library	Conservation Commission	Narcotics Control Assistance Program	CAP/Impact Fees Fund	Sewer Department	Totals	
						June 30, 1990	June 30, 1989
Other Financing Uses							
Operating Transfers Out					100,000	100,000	136,176
Total Expenditures and Other Financing Uses	357,216	4,377	53,195	2,115	1,022,572	1,439,475	1,392,384
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	6,497	5,816	9,284	131,453	488,800	641,850	472,050
Fund Balances — July 1	67,404	24,031		479,806	137,869	709,110	237,060
Fund Balances — June 30	\$ 73,901	\$29,847	\$ 9,284	\$611,259	\$ 626,669	\$1,350,960	\$ 709,110

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-3
TOWN OF HUDSON
Special Revenue Fund — Hills Memorial Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1990

Revenues

Charges for Services

Book Sales and Fines	\$ 4,258
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Miscellaneous

Interest Income	5,133
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Donations	1,525
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Other	379
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Other Financing Sources

Operating Transfers In

General Fund	349,450
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Trust Funds	2,968
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Total Revenues and Other Financing Sources	\$363,713
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Expenditures

Current

Culture and Recreation

Salaries and Benefits	\$219,527
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Other Administrative Costs	20,501
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Books, Periodicals and Programs	64,895
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Operations and Maintenance of Facilities	24,783
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Capital Acquisitions and Improvements	27,510
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Total Expenditures	357,216
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Excess of Revenues and Other

Financing Sources Over Expenditures	6,497
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Fund Balance — July 1	67,404
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Fund Balance — June 30	\$ 73,901
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The notes to the financial statements are an integral part of this statement.

EXHIBIT B-4
TOWN OF HUDSON
Special Revenue Fund – Sewer Department
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 1990

Revenues

Charges for Services

User Charges	\$1,108,982
Betterment Assessments	51,752
Capital Assessment	311,919

Miscellaneous

Interest Income	<u>38,719</u>
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Total Revenues	\$1,511,372
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Expenditures

Current

Sanitation

Wages and Employee Benefits	\$ 146,389
Utilities	25,620
Plant Supplies and Expenses	142,127
Maintenance and Repairs	22,203
Purchased Services	4,140
Vehicle Expense	237
General and Administrative	13,133

Debt Service

Principal	413,261
Interest and Fiscal Charges	155,462

Other Financing Uses

Operating Transfers Out

General Fund	<u>100,000</u>
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Total Expenditures and Other Financing Uses	<u>1,022,572</u>
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Excess of Revenues Over

Expenditures and Other Financing Uses	488,800
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Fund Balance – July 1	<u>137,869</u>
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Fund Balance – June 30	<u><u>\$ 626,669</u></u>
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The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF HUDSON
Capital Projects Fund
Combining Balance Sheet
June 30, 1990

	Central Street Reconstruction	Frenette Drive/Sewer Facilities	Derry Street Project	Sewer Facilities	Sagamore Industrial Park Sewer Project	Town Streets	Landfill Closure	Sanitary Sewer	Park Sewer	Rescue Truck/ Ambulance	Flume Modifi- cations	Navens/ Gordon/ Sheraton Sewer	Street Light Conversion	Fire Equipment	Taylor Falls Bridge Maintenance	Totals June 30, 1990	June 30, 1989
ASSETS																	
Cash and Equivalents	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$1,215,671
Receivables																	
Intergovernmental													11,170			11,170	350,200
Accounts										703			17,229			17,229	
Interfund Receivables							686,710	53,327				51,118	22,631			814,489	127,954
TOTAL ASSETS	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$686,710	\$53,327	\$703	\$703	\$-0-	\$51,118	\$51,030	\$-0-	\$-0-	\$842,888	\$1,693,825
LIABILITIES AND EQUITY																	
Liabilities																	
Contracts Payable	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Retainage Payable									6,185			4,559			13,054	13,054	431
Deferred Revenue															7,439	18,183	48,134
Interfund Payable	158,075			225,415	261,180						271	275,000	100,000	216,534	249,386	1,110,861	1,305,613
Bond Anticipation Notes Payable			470,000					375,000		100,000						1,320,000	1,456,000
Total Liabilities	158,075		470,000	225,415	261,180		381,185			100,000	271	279,559	100,000	216,534	269,879	2,462,098	2,825,261
Equity																	
Fund Balances																	
Reserved for Encumbrances																	2,000
Reserved for Special Purposes							23,364	30,702				1,141				122,368	44,925
Unreserved																	
Undesignated (Deficit)	(158,075)		(470,000)	(225,415)	(261,180)		663,346	(358,560)	(99,297)	(99,297)	(271)	(229,582)	(48,970)	(283,695)	(269,879)	(1,741,578)	(1,178,361)
Total Equity	(158,075)		(470,000)	(225,415)	(261,180)		686,710	(327,858)	(99,297)	(99,297)	(271)	(228,441)	(48,970)	(216,534)	(269,879)	(1,619,210)	(1,131,436)
TOTAL LIABILITIES AND EQUITY	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$686,710	\$53,327	\$703	\$-0-	\$-0-	\$51,118	\$51,030	\$-0-	\$-0-	\$842,888	\$1,693,825

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF HUDSON
Capital Projects Fund
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1990

	Central Street Reconstruction	Frenette DriveSewer Facilities	Derry Street Project	Sewer Facilities Project	Sagamore Industrial ParkSewer	Town Streets	Landfill Closure	Sanitary Sewer	Park Sewer Ambulance	Rescue Truck/	Flume Modifi- cations	Gordon/ Sheraton Sewer	Street Light Conversion	Fire Equipment Maintenance	Taylor Falls Bridge	Totals	
																June 30, 1990	June 30, 1989
Revenues																	
Intergovernmental Revenues	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 26,253	\$	\$	\$ 26,253	\$ 350,200
Miscellaneous													816			816	10,476
Other Financing Sources																	
Operating Transfers In	144,875		102,811					25,000	10,000			21,000	100,000		142,394	546,080	1,026,619
Total Revenues and Other Financing Sources	144,875		102,811					25,000	10,000			21,000	127,069		142,394	573,149	1,387,295
Expenditures																	
Capital Outlay																	
Architectural/Engineering			1,500	3,423	590		61,587	726				629			38,533	106,988	200,893
General Construction												29,576	175,026		371,945	576,547	1,451,587
Equipment, Furniture and Fixtures								5,979	3,963					216,534		220,497	79,858
Administration														1,545		7,524	12,161
Police Services																	60,000
Legal Settlement			2,437				791						1,013		250	4,492	105,903
Other																	
Other Financing Uses																	
Operating Transfers Out		50,142				94,733										144,875	476,479
Total Expenditures and Other Financing Uses		50,142	3,937	3,423	590	94,733	62,378	6,705	3,963	1	1	30,205	176,039	216,534	412,273	1,060,923	2,386,881
Excess (Deficiency) of Revenues and Other Financing Sources																	
Over (Under) Expenditures and Other Financing Uses	144,875	(50,142)	98,874	(3,423)	(590)	(94,733)	(62,378)	18,295	6,037	(1)	(1)	(9,205)	(48,970)	(216,534)	(269,879)	(487,774)	(999,586)
Fund Balances — July 1	(302,950)	50,142	(568,874)	(221,992)	(260,590)	94,733	749,088	(346,153)	(105,334)	(270)	(270)	(219,236)			(1,131,436)	(131,850)	
Fund Balances — June 30	(\$158,075)	\$ -0-	(\$470,000)	(\$225,415)	(\$261,180)	\$ -0-	\$686,710	(\$327,858)	(\$ 99,297)	(\$271)	(\$271)	(\$228,441)	(\$ 48,970)	(\$216,534)	(\$269,879)	(\$1,619,210)	(\$1,131,436)

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-1
TOWN OF HUDSON
Trust and Agency Funds
Combining Balance Sheet
June 30, 1990

	Trust Funds				Totals		
	Expendable		Nonexpendable		Agency Funds	June 30, 1990	June 30, 1989
	Library Building	Capital Reserve	Town	Library			
ASSETS							
Cash and Equivalents					\$646,138	\$ 967,312	\$1,078,720
Interfund Receivables					65,703	65,703	
Due From Others					114,866	114,866	107,505
TOTAL ASSETS	<u>\$32,807</u>	<u>\$124,401</u>	<u>\$143,786</u>	<u>\$20,180</u>	<u>\$826,707</u>	<u>\$1,147,881</u>	<u>\$1,186,225</u>
LIABILITIES AND EQUITY							
Liabilities							
Accounts Payable	\$	\$ 17,816	\$ 4,777	\$	\$	\$ 4,777	\$ 33,407
Intergovernmental Payable						17,816	16,276
Interfund Payables			2,968		2,000	4,968	242,225
Escrow and Performance Deposits					824,707	824,707	615,203
Total Liabilities		<u>17,816</u>	<u>7,745</u>		<u>826,707</u>	<u>852,268</u>	<u>907,111</u>
Equity							
Fund Balances							
Reserved for Endowments			136,041	20,180		156,221	150,703
Reserved for Special Purposes	32,807	106,585				139,392	128,411
Total Equity	<u>32,807</u>	<u>106,585</u>	<u>136,041</u>	<u>20,180</u>		<u>295,613</u>	<u>279,114</u>
TOTAL LIABILITIES AND EQUITY	<u>\$32,807</u>	<u>\$124,401</u>	<u>\$143,786</u>	<u>\$20,180</u>	<u>\$826,707</u>	<u>\$1,147,881</u>	<u>\$1,186,225</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT D-2
TOWN OF HUDSON
Fiduciary Fund Type
Expendable Trusts**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1990**

	<u>Capital Reserve Funds</u>	<u>Library Building Fund</u>	<u>Totals June 30, 1990</u>	<u>June 30, 1989</u>
Revenues				
New Funds	\$	\$	\$	\$ 268
Interest and Dividend Income	<u>9,033</u>	<u>1,948</u>	<u>10,981</u>	<u>12,159</u>
Total Revenues	9,033	1,948	10,981	12,427
Other Financing Uses				
Operating Transfers Out	<u> </u>	<u> </u>	<u> </u>	<u>58,163</u>
Excess (Deficiency) of Revenues Over (Under) Other Financing Uses	9,033	1,948	10,981	(45,736)
Fund Balances — July 1	<u>97,552</u>	<u>30,859</u>	<u>128,411</u>	<u>174,147</u>
Fund Balances — June 30	<u><u>\$106,585</u></u>	<u><u>\$32,807</u></u>	<u><u>\$139,392</u></u>	<u><u>\$128,411</u></u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT D-3
TOWN OF HUDSON
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1990

Developers Performance Bond Fund	Balance July 1, 1989	Additions	Deductions	Balance June 30, 1990
ASSETS				
Cash and Equivalents	<u>\$698,569</u>	<u>\$251,829</u>	<u>\$304,260</u>	<u>\$646,138</u>
LIABILITIES				
Accounts Payable	\$ 30,908	\$	\$ 30,908	\$
Interfund Payable	242,225	2,000	242,225	2,000
Escrow and Performance Deposits	<u>425,436</u>	<u>249,829</u>	<u>31,127</u>	<u>644,138</u>
TOTAL LIABILITIES	<u>\$698,569</u>	<u>\$251,829</u>	<u>\$304,260</u>	<u>\$646,138</u>

**Sewer Ordinance
Deposits**

ASSETS				
Interfund Receivable	\$ 61,826	\$ 18,262	\$ 42,126	\$ 37,962
Due from Developers	<u>34,012</u>	<u>20,272</u>	<u>2,000</u>	<u>52,284</u>
TOTAL ASSETS	<u>\$ 95,838</u>	<u>\$ 38,534</u>	<u>\$ 44,126</u>	<u>\$ 90,246</u>
LIABILITIES				
Escrow and Performance Deposits	<u>\$ 95,838</u>	<u>\$ 38,534</u>	<u>\$ 44,126</u>	<u>\$ 90,246</u>

**Planning Board
Fee Deposits**

ASSETS				
Interfund Receivable	\$ 21,907	\$ 44,158	\$ 38,324	\$ 27,741
Due from Developers	<u>73,493</u>	<u>(19,913)</u>	<u>(9,002)</u>	<u>62,582</u>
TOTAL ASSETS	<u>\$ 95,400</u>	<u>\$ 24,245</u>	<u>\$ 29,322</u>	<u>\$ 90,323</u>

EXHIBIT D-3 (Continued)

<u>Planning Board Fee Deposits</u>	<u>Balance July 1, 1989</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1990</u>
LIABILITIES				
Accounts Payable	\$ 1,471	\$	\$ 1,471	\$
Escrow and Performance Deposits	<u>93,929</u>	<u>24,245</u>	<u>27,851</u>	<u>90,323</u>
TOTAL LIABILITIES	<u><u>\$ 95,400</u></u>	<u><u>\$ 24,245</u></u>	<u><u>\$ 29,322</u></u>	<u><u>\$ 90,323</u></u>
Totals All Agency Funds				
ASSETS				
Cash and Equivalents	\$698,569	\$251,829	\$304,260	\$646,138
Interfund Receivable	83,733	62,420	80,450	65,703
Due from Developers	<u>107,505</u>	<u>359</u>	<u>(7,002)</u>	<u>114,866</u>
TOTAL ASSETS	<u><u>\$889,807</u></u>	<u><u>\$314,608</u></u>	<u><u>\$377,708</u></u>	<u><u>\$826,707</u></u>
LIABILITIES				
Accounts Payable	\$ 32,379	\$	\$ 32,379	\$
Interfund Payable	242,225	2,000	242,225	2,000
Escrow and Performance Deposits	<u>615,203</u>	<u>312,608</u>	<u>103,104</u>	<u>824,707</u>
TOTAL LIABILITIES	<u><u>\$889,807</u></u>	<u><u>\$314,608</u></u>	<u><u>\$377,708</u></u>	<u><u>\$826,707</u></u>

The notes to the financial statements are an integral part of this statement.

SINGLE AUDIT ACT
INDEPENDENT AUDITOR'S REPORTS AND SCHEDULE

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL STRUCTURE**

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have audited the general purpose financial statements of the Town of Hudson as of and for the year ended June 30, 1990, and have issued our report thereon dated August 17, 1990.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit of the general purpose financial statements of the Town for the year ended June 30, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Town of Hudson is responsible for establishing and maintaining an internal control structure, and internal control systems used in administering federal financial assistance programs. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls

Budgeting Cycle
Payroll Cycle

Expenditure (other than payroll) Cycle
Revenue Cycle
Financial Reporting Cycle

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Affecting both the revenue and financial reporting cycles, we have observed severe weaknesses of internal accounting controls within the area of Billings and Receivables for a major revenue source.

Within this area, there appears to be a lack of segregation of duties. One person was responsible for the billing, collections, and bookkeeping procedures for one material source of revenue.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Town in a separate communication dated August 17, 1990.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.

August 17, 1990

PLODZIK & SANDERSON
Professional Association

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS
(ACCOUNTING AND ADMINISTRATIVE) – BASED ON A STUDY
AND EVALUATION MADE AS A PART OF AN AUDIT OF THE
GENERAL PURPOSE FINANCIAL STATEMENTS AND THE
ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT**

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have audited the general purpose financial statements of the Town of Hudson, for the year ended June 30, 1990, and have issued our report thereon dated August 17, 1990. As part of our audit, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories: (Administrative controls not mentioned were not applicable.)

Accounting Controls

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Revenue Cycle
- Financial Reporting Cycle

Controls Used in Administering Federal Programs

General Requirements:

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Acquisition
- Federal Financial Reports

Specific Requirements:

- Types of Services Allowed and Not Allowed
- Eligibility

Matching, Level of Effort, or Earmarking
Reporting
Cost Allocation

The management of the Town is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained and fairly disclosed in reports.

Because of inherent limitations in any internal control structure or system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

During the year ended June 30, 1990, the Town of Hudson had no major Federal financial assistance and expended 100% of its total Federal financial assistance under the following nonmajor Federal financial assistance program:

Department of Justice
Narcotics Control Assistance Program

With respect to internal control systems used in administering this nonmajor Federal financial assistance program, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the other nonmajor Federal financial assistance programs of the Town of Hudson, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering these nonmajor federal financial assistance programs of the Town did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Hudson. Accordingly, we do not

express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town.

However, our study and evaluation and our audit disclosed no condition that we believe to be a material weakness in relation to a Federal financial assistance program.

This report is intended solely for the use of management and the applicable State and Federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.

August 17, 1990

PLODZIK & SANDERSON
Professional Association

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS
AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO**

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have audited the financial statements of the Town of Hudson as of and for the year ended June 30, 1990, and have issued our report thereon dated August 17, 1990.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Town of Hudson, is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Town complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.

August 17, 1990

PLODZIK & SANDERSON
Professional Association

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

In connection with our audit of the 1990 general purpose financial statements of the Town of Hudson, and with our study and evaluation of the Town's internal control systems used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *"Audits of State and Local Governments,"* we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended June 30, 1990. As required by Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the applicable State and Federal agencies. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town, is a matter of public record.

August 17, 1990

PLODZIK & SANDERSON
Professional Association

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY
INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

To the Members of the Town Council
Town of Hudson
Hudson, New Hampshire

We have audited the general purpose financial statements of the Town of Hudson and the combining and individual fund financial statements of the Town as of and for the year ended June 30, 1990, and have issued our report thereon dated August 17, 1990. These financial statements are the responsibility of the Town's management. Our responsibility was to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provided a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Hudson. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

August 17, 1990

PLODZIK & SANDERSON
Professional Association

SCHEDULE I
TOWN OF HUDSON
Schedule of Federal Financial Assistance
For the Fiscal Year Ended June 30, 1990

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass Through Grantors or Award Number	Program Amount	Accrued (Deferred) Grant Revenues July 1, 1989	Revenues		Expenditures		Accrued (Deferred) Grant Revenues June 30, 1990
					Federal	Local	Federal	Non Federal	
Department of Justice									
Passed Through the State of New Hampshire									
Office of the Attorney General									
Narcotics Control Assistance Program	16.579	NCA-89-7394-095	\$39,590	\$	\$39,535	\$26,034	\$39,535	\$26,034	\$
Narcotics Control Assistance Program	16.579	NCA-90-7451-092	43,516		1,014	391	1,014	391	
Totals				\$-0-	\$40,549	\$26,425	\$40,549	\$26,425	\$-0-

The notes to the Schedule of Federal Financial Assistance are an integral part of this schedule.

TOWN OF HUDSON

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

JUNE 30, 1990

NOTE 1 – SCOPE OF AUDIT

All operations related to the Town of Hudson Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit).

The Department of Justice is the oversight agency for the Town.

NOTE 2 – PERIOD AUDITED

Single audit testing procedures were performed for the Town of Hudson Federal grant transactions during the year ended June 30, 1990.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting policies and financial reporting practices permitted for towns in New Hampshire are prescribed by the New Hampshire Department of Revenue Administration and in general follow generally accepted accounting principles for State and Local governments. The significant accounting policies followed by the Town of Hudson as relate to the Schedule of Federal Financial Assistance are as follows:

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes the Federal grant transactions and related local matching contributions and project income of the Town.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

**TOWN OF HUDSON
NEW HAMPSHIRE**

LETTER OF COMMENTS AND RECOMMENDATIONS

JUNE 30, 1990

PLODZIK & SANDERSON

Professional Association

accountants & auditors

August 17, 1990

To the Members of the Town Council
and Executive Administrator
Town of Hudson
Hudson, New Hampshire

We have audited the financial statements of the Town of Hudson for the year ended June 30, 1990 and have issued our report thereon dated August 17, 1990. In connection with our audit, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report.

We were very pleased to see most of our recommendations for the fiscal year ended June 30, 1989 implemented. The Finance Department has indeed worked diligently to correct past deficiencies and as a direct result decreased the amount of time involved in analyzing the Town's financial statements, which will result in a decrease in audit fee. Relatively few adjustments were made to the financial statements, which provided us with the opportunity to make comments and recommendations on other areas of concern apart from the usual reconciliation of general ledger to subsidiary accounts.

LIBRARY FINANCIAL REPORTS

No year-to-date financial reports were prepared for audit with the exception of a detailed year-to-date listing of disbursements for the "working account". Although monthly summaries are prepared for the various cash accounts and are in good order, this data needs to be summarized and compiled to form a meaningful financial statement which can be used as a management tool for assessing various library operations.

An audit consists of examining, on a test basis, evidence supporting the amounts in the financial statements. If no financial reports are prepared then additional costs to compile data are usually assessed over and above the audit fee.

INTERNAL CONTROLS OVER SEWER CAPITAL ASSESSMENTS

During our audit of Sewer Capital Assessments Receivable, we noted reportable conditions within the internal control structure which increase the risk of overstating this account.

1. No controls are in place to ensure that a capital assessment receivable is removed if a permit application is withdrawn.

We recommend keeping a permit application log to strengthen controls over issued permits. Pre-numbered permits would be issued and logged into a journal containing permit number, name and address, and date. The current status of the application should also be recorded on an interim basis. If an application is withdrawn, the log should state that it has been withdrawn. The application should be stamped "cancelled" and initialed by authorized personnel.

2. In some instances, permit applications are lumped together for one or more properties owned by the same individual. Since subsidiary ledgers are categorized by property, one permit should exist for each to avoid overstating receivables on specific properties.

SEGREGATION OF DUTIES – SEWER RENTS

We reiterate our comments in this area from the previous year, despite management's opinion that the benefits do not outweigh the costs of segregation. The functions performed by the sewer utility clerk, from billing preparation (which includes the warrant committed to the Tax Collector) to the physical collection and posting of receipts, is a serious material weakness considering that revenues from this source are in excess of one million dollars a year. We again suggest that management review these functions to provide a segregation of duties wherein the individual responsible for the billings is not involved in the collection process.

AMBULANCE BILLINGS AND CONTROL PROCEDURES

Written policies and procedures are still absent. We are aware that turnover in the data processing position has delayed further action on the billing system for

these revenues. However, proper abatement procedures should be implemented at a level of authority appropriate to oversee the collection process of these revenues.

YEAR-END ENCUMBRANCES

Encumbrances, by definition, are commitments related to unperformed contracts for goods or services. It has been the Town's policy to encumber monies for particular projects regardless of whether a specific contract had been formed. In some instances, special projects cover a four-year period. For example, Burns Hill Road reconstruction has been carried forward since 1985, Merrill Park Boat Ramp project since 1986, Robinson Pond Spillway since 1987. Generally accepted accounting principles suggest that those projects not initiated within a reasonable period be lapsed and reappropriated if desired.

We recommend that at the conclusion of the next fiscal year, the Town lapse into surplus any projects in which there does not exist a written obligation to perform the services necessary to execute the project. Those projects which are not intended to be carried out within the 1991-92 fiscal year should be reappropriated.

BUDGETING FOR DEBT SERVICE

Exhibit C of the Town of Hudson financial statements indicates an unexpended balance in debt service principal and interest of \$51,196 and \$75,293, respectively. The actual figures have been matched to the debt amortization schedules without exception. We were unable to identify how management arrived at the appropriated amounts for debt service, even after several inquiries with Town officials.

We recommend that the chart of accounts for debt service or the budget documents clearly delineate the particular bond issue, bond anticipation note interest, and any payments (partial or full) of bond anticipation notes for the fiscal year.

GENERAL FIXED ASSET ACCOUNTING

The Town does not maintain a record of its general fixed assets as required by generally accepted accounting principles. In order to conform with generally accepted accounting principles, a detailed record of general fixed assets should be maintained. Consideration should be given to valuing the inventory of the existing assets and setting policies for capitalization and elimination of items from the records.

AGENCY FUND OVERDRAFTS

As noted on the financial statements and our letter of comments and recommendations dated August 31, 1989, there were deficit balances at June 30 in the Agency Funds of the Sewer Ordinance and Planning Board fee deposits. At June 30, 1990, these deficits were \$52,284 and \$62,582, respectively. This

has occurred because of payments made by the Town in previous years on behalf of developers, without reimbursement. The sewer ordinance deposits deficit is an increase from the prior year.

If it is management's intention to fund these deficits from the General Fund, these monies must be appropriated through normal budget procedures.

TREASURY INVESTMENTS

The Town Charter under Article V – Finance provides as follows:

“C-55 Depository. The Council shall establish, from time to time, policies relative to the maintenance and depositories for town funds, which policies shall be followed by the Treasurer. The Council may provide for such security for town deposits as it may deem necessary, except that personal surety bonds shall not be deemed proper security.”

There was no indication that formal policies in accordance with the above Charter provision have been established.

We believe it to be imperative, particularly in light of local economy, that the Town Council establish written investment policies to apply to all financial assets of the Town.

The investment policy should cover as a minimum the following categories:

Scope	Internal Controls
Objectives	Reporting
Authority	Instruments
Prudence	Depositories
Ethics and Conflict of Interest	Risks
	Safekeeping and Custody

In closing, we would like to express our appreciation to those persons whose cooperation and assistance during the course of our audit have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

PLODZIK & SANDERSON
Professional Association

TOWN OF HUDSON, NEW HAMPSHIRE

PURPOSE AND LIMITATIONS OF REVIEW

The purpose of our study and evaluation was to determine the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the Town's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The management of the Town is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town taken as a whole. However, our study and evaluation disclosed conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the Town may occur and not be detected within a timely period.

These conditions are described in the preceding report and were considered in determining the nature, timing and extent of the audit tests to be applied in our audit of the June 30, 1990 financial statements. This report does not affect our report on these financial statements dated August 17, 1990.

The preceding report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit distribution of this report which, upon acceptance by the Members of the Board, is a matter of public record.

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HUDSON TOWN OFFICES

Telephone Extensions

POLICE DEPARTMENT	EMERGENCIES ONLY	889-9090
	BUSINESS NUMBER	886-6011
FIRE DEPARTMENT	EMERGENCIES ONLY	883-7707
	BUSINESS NUMBER	886-6021
AMBULANCE	EMERGENCIES	883-7707
EXECUTIVE ADMINISTRATOR'S OFFICE		886-6024
OFFICE OF TOWN COUNCIL		886-6027
PUBLIC WORKS & DEVELOPMENT	ENGINEERING PLANNING	BUILDING ZONING
		886-6005
FINANCE		886-6000
SEWER BILLS		886-6029
ASSESSOR		886-6009
TOWN ATTORNEY		886-6014
TOWN CLERK		886-6003
ANIMAL CONTROL OFFICER		886-6033
LIBRARY		886-6030
HEALTH OFFICER		886-6005
HIGHWAY GARAGE		886-6018
ALVIRNE HIGH SCHOOL		886-1260
DR. H. O. SMITH SCHOOL		886-1248
MEMORIAL SCHOOL		886-1240
LIBRARY STREET SCHOOL		886-1255
NOTTINGHAM WEST ELEMENTARY SCHOOL		595-1570
SUPERINTENDENT OF SCHOOLS		883-7765
YOUTH CENTER		880-1600